



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nauvoo Fire Protection District**

Unit Code: **034/050/06** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$195,311**

Equalized Assessed Valuation: **\$39,981,897**

Population: **2,500**

Employees:

 Full Time:

 Part Time: **35**

 Salaries Paid: **\$76,003**

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:	\$145,654	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$58	\$108	\$67
Revenue Collected During FY 16:	\$281,848	\$199,777	\$136,713
Expenditures During FY 16:	\$340,475	\$201,922	\$124,648
Per Capita Revenue:	\$113	\$103	\$74
Per Capita Expenditures:	\$136	\$106	\$64
Revenues over (under) Expenditures:	-\$58,627	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	25.56%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$87,027	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$35	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$105,048	\$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:	\$20,000	\$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 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:	\$1,197,562	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$130	\$108	\$67
Revenue Collected During FY 16:	\$219,971	\$199,777	\$136,713
Expenditures During FY 16:	\$155,044	\$201,922	\$124,648
Per Capita Revenue:	\$24	\$103	\$74
Per Capita Expenditures:	\$17	\$106	\$64
Revenues over (under) Expenditures:	\$64,927	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	814.28%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$1,262,489	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$137	\$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:	\$288,174	\$18,193	\$
Total Unrestricted Net Assets:	\$299,873	\$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:	Onarga Fire Protection District		
Unit Code:	038/150/06	County:	Iroquois
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$287,100		
Equalized Assessed Valuation:	\$20,875,755		
Population:	1,350		
Employees:			
Full Time:	24		
Part Time:			
Salaries Paid:	\$9,229		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$180,458	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$134	\$108	\$67
Revenue Collected During FY 16:	\$376,566	\$199,777	\$136,713
Expenditures During FY 16:	\$418,858	\$201,922	\$124,648
Per Capita Revenue:	\$279	\$103	\$74
Per Capita Expenditures:	\$310	\$106	\$64
Revenues over (under) Expenditures:	-\$42,292	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	32.99%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$138,166	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$102	\$112	\$73

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$138,568	\$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: **Milford Fire Protection District**

Unit Code: 038/140/06 County: Iroquois

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$270,750

Equalized Assessed Valuation: \$21,956,621

Population: 2,400

Employees:

 Full Time:

 Part Time: 23

 Salaries Paid: \$30,047

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$135,049	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$56	\$108	\$67
Revenue Collected During FY 16:	\$84,056	\$199,777	\$136,713
Expenditures During FY 16:	\$91,385	\$201,922	\$124,648
Per Capita Revenue:	\$35	\$103	\$74
Per Capita Expenditures:	\$38	\$106	\$64
Revenues over (under) Expenditures:	-\$7,329	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	139.76%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$127,720	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$53	\$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:	\$127,720	\$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:	\$164.996	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$69	\$	\$
Revenue Collected During FY 16:	\$74.803	\$877	\$
Expenditures During FY 16:	\$46.136	\$779	\$
Per Capita Revenue:	\$31	\$1	\$
Per Capita Expenditures:	\$19	\$1	\$
Operating Income (loss):	\$28.667	\$98	\$
Ratio of Retained Earnings to Expenditures:	419.77%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$193.663	\$387	\$
Per Capita Ending Retained Earnings:	\$81	\$	\$



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:	\$110,419	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$134	\$108	\$67
Revenue Collected During FY 16:	\$102,838	\$199,777	\$136,713
Expenditures During FY 16:	\$51,270	\$201,922	\$124,648
Per Capita Revenue:	\$125	\$103	\$74
Per Capita Expenditures:	\$62	\$106	\$64
Revenues over (under) Expenditures:	\$51,568	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	315.95%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$161,987	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$196	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$161,987	\$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:	\$16.755	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$20	\$	\$
Revenue Collected During FY 16:	\$1.850	\$877	\$
Expenditures During FY 16:	\$6.777	\$779	\$
Per Capita Revenue:	\$2	\$1	\$
Per Capita Expenditures:	\$8	\$1	\$
Operating Income (loss):	-\$4.927	\$98	\$
Ratio of Retained Earnings to Expenditures:	174.53%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$11.828	\$387	\$
Per Capita Ending Retained Earnings:	\$14	\$	\$



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:	\$107,386	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$107	\$108	\$67
Revenue Collected During FY 16:	\$192,916	\$199,777	\$136,713
Expenditures During FY 16:	\$221,113	\$201,922	\$124,648
Per Capita Revenue:	\$193	\$103	\$74
Per Capita Expenditures:	\$221	\$106	\$64
Revenues over (under) Expenditures:	-\$28,197	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	35.81%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$79,189	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$79	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$79,189	\$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:	\$70,848	\$122,070	\$
Per Capita Debt:	\$71	\$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: **Osco Fire Protection District**

Unit Code: **037/090/06** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$230,500**

Equalized Assessed Valuation: **\$39,030,715**

Population: **1,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$114,522	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$76	\$108	\$67
Revenue Collected During FY 16:	\$194,240	\$199,777	\$136,713
Expenditures During FY 16:	\$223,655	\$201,922	\$124,648
Per Capita Revenue:	\$129	\$103	\$74
Per Capita Expenditures:	\$149	\$106	\$64
Revenues over (under) Expenditures:	-\$29,415	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	38.05%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$85,107	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$57	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$85,106	\$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:	\$42,465	\$122,070	\$
Per Capita Debt:	\$28	\$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: **New Holland Fire Protection District**

Unit Code: **054/090/06** County: **Logan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,179**

Equalized Assessed Valuation: **\$15,862,502**

Population: **385**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$24,289	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$63	\$108	\$67
Revenue Collected During FY 16:	\$56,296	\$199,777	\$136,713
Expenditures During FY 16:	\$44,701	\$201,922	\$124,648
Per Capita Revenue:	\$146	\$103	\$74
Per Capita Expenditures:	\$116	\$106	\$64
Revenues over (under) Expenditures:	\$11,595	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	80.28%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$35,884	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$93	\$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:	\$145,308	\$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:	\$52,316	\$122,070	\$
Per Capita Debt:	\$136	\$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: **Media-Stronghurst-Terre Haute
Fire Protection District**

Unit Code: **036/020/06** County: **Henderson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$137,000**

Equalized Assessed Valuation: **\$31,751,925**

Population: **2,000**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$2,400**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$89,158	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$45	\$108	\$67
Revenue Collected During FY 16:	\$66,872	\$199,777	\$136,713
Expenditures During FY 16:	\$40,643	\$201,922	\$124,648
Per Capita Revenue:	\$33	\$103	\$74
Per Capita Expenditures:	\$20	\$106	\$64
Revenues over (under) Expenditures:	\$26,229	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	283.90%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$115,387	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$58	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$115,388	\$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:	\$59,301	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$20	\$108	\$67
Revenue Collected During FY 16:	\$54,020	\$199,777	\$136,713
Expenditures During FY 16:	\$55,385	\$201,922	\$124,648
Per Capita Revenue:	\$18	\$103	\$74
Per Capita Expenditures:	\$18	\$106	\$64
Revenues over (under) Expenditures:	-\$1,365	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	104.61%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$57,936	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$19	\$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:	Morris Ambulance and Fire Protection District		
Unit Code:	032/040/06	County:	Grundy
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,467,900		
Equalized Assessed Valuation:	\$482,205,699		
Population:	13,293		
Employees:			
	Full Time:	3	
	Part Time:	55	
	Salaries Paid:	\$1,080,236	

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 16:	\$4,591,594	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$345	\$2,066	\$101
Revenue Collected During FY 16:	\$2,142,570	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$2,883,436	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$161	\$2,610	\$223
Per Capita Expenditures:	\$217	\$2,775	\$219
Revenues over (under) Expenditures:	-\$740,866	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	133.55%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$3,850,728	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$290	\$1,905	\$97

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$190,662	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$3,660,066	-\$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:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

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: **Minooka Fire Protection District**

Unit Code: 032/030/06 County: Grundy

Fiscal Year End: 12/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$5,758,008

Equalized Assessed Valuation: \$412,572,271

Population: 13,000

Employees:

Full Time:	13
Part Time:	20
Salaries Paid:	\$1,556,492

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,003,583	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$462	\$2,066	\$101
Revenue Collected During FY 16:	\$4,869,672	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$4,185,854	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$375	\$2,610	\$223
Per Capita Expenditures:	\$322	\$2,775	\$219
Revenues over (under) Expenditures:	\$683,818	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	159.76%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$6,687,401	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$514	\$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:	\$1,011,777	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$5,675,624	-\$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:	\$4,623,113	\$2,861,221	\$311,205
Per Capita Debt:	\$356	\$107	\$22
General Obligation Debt over EAV:	0.93%	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:	\$156,498	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$104	\$108	\$67
Revenue Collected During FY 16:	\$130,544	\$199,777	\$136,713
Expenditures During FY 16:	\$189,616	\$201,922	\$124,648
Per Capita Revenue:	\$87	\$103	\$74
Per Capita Expenditures:	\$126	\$106	\$64
Revenues over (under) Expenditures:	-\$59,072	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	51.38%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$97,426	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$65	\$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:	\$97,426	\$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:	\$88,002	\$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 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:	\$35,345	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$166	\$108	\$67
Revenue Collected During FY 16:	\$38,426	\$199,777	\$136,713
Expenditures During FY 16:	\$47,499	\$201,922	\$124,648
Per Capita Revenue:	\$180	\$103	\$74
Per Capita Expenditures:	\$223	\$106	\$64
Revenues over (under) Expenditures:	-\$9,073	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	55.31%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$26,272	\$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: **North Westmont Fire Protection District**

Unit Code: **022/180/06** County: **Dupage**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$53,400**

Equalized Assessed Valuation: **\$30,310,402**

Population: **1,900**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,638	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$6	\$108	\$67
Revenue Collected During FY 16:	\$42,302	\$199,777	\$136,713
Expenditures During FY 16:	\$50,679	\$201,922	\$124,648
Per Capita Revenue:	\$22	\$103	\$74
Per Capita Expenditures:	\$27	\$106	\$64
Revenues over (under) Expenditures:	-\$8,377	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	6.43%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$3,261	\$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:	\$	\$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:

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:	\$1,255,859	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$142	\$2,066	\$101
Revenue Collected During FY 16:	\$1,191,766	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,191,766	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$135	\$2,610	\$223
Per Capita Expenditures:	\$135	\$2,775	\$219
Revenues over (under) Expenditures:	\$	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	105.38%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,255,859	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$142	\$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:	\$1,255,859	-\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,002,182	\$122,070	\$
Per Capita Debt:	\$167	\$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: **Maquon Fire Protection District**

Unit Code: **048/090/06** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$91,850**

Equalized Assessed Valuation: **\$15,247,251**

Population: **350**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$149,542	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$427	\$108	\$67
Revenue Collected During FY 16:	\$112,480	\$199,777	\$136,713
Expenditures During FY 16:	\$110,097	\$201,922	\$124,648
Per Capita Revenue:	\$321	\$103	\$74
Per Capita Expenditures:	\$315	\$106	\$64
Revenues over (under) Expenditures:	\$2,383	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	64.63%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$71,159	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$203	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$71,159	\$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:	\$67,847	\$122,070	\$
Per Capita Debt:	\$194	\$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:	\$45,931	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$42	\$108	\$67
Revenue Collected During FY 16:	\$46,912	\$199,777	\$136,713
Expenditures During FY 16:	\$43,055	\$201,922	\$124,648
Per Capita Revenue:	\$43	\$103	\$74
Per Capita Expenditures:	\$39	\$106	\$64
Revenues over (under) Expenditures:	\$3,857	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	115.64%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$49,788	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$45	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$49,788	\$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:	\$204,000	\$122,070	\$
Per Capita Debt:	\$185	\$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:	\$56,421	\$122,070	\$
Per Capita Debt:	\$56	\$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: **Odell Fire Protection District**

Unit Code: **053/070/06** County: **Livingston**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$409,700**

Equalized Assessed Valuation: **\$39,257,552**

Population: **1,030**

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:	\$550,664	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$535	\$108	\$67
Revenue Collected During FY 16:	\$276,371	\$199,777	\$136,713
Expenditures During FY 16:	\$150,344	\$201,922	\$124,648
Per Capita Revenue:	\$268	\$103	\$74
Per Capita Expenditures:	\$146	\$106	\$64
Revenues over (under) Expenditures:	\$126,027	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	450.10%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$676,691	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$657	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$676,691	\$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:	\$122,284	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$122	\$108	\$67
Revenue Collected During FY 16:	\$16,889	\$199,777	\$136,713
Expenditures During FY 16:	\$	\$201,922	\$124,648
Per Capita Revenue:	\$17	\$103	\$74
Per Capita Expenditures:	\$	\$106	\$64
Revenues over (under) Expenditures:	\$16,889	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	0.00%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$139,173	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$139	\$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: **Mendota-Troy Grove Fire Protection District**

Unit Code: **050/080/06** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$260,000**

Equalized Assessed Valuation: **\$77,015,260**

Population: **2,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$63,157	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$32	\$108	\$67
Revenue Collected During FY 16:	\$124,270	\$199,777	\$136,713
Expenditures During FY 16:	\$113,684	\$201,922	\$124,648
Per Capita Revenue:	\$62	\$103	\$74
Per Capita Expenditures:	\$57	\$106	\$64
Revenues over (under) Expenditures:	\$10,586	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	64.87%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$73,743	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$37	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$73,743	\$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:	\$198,327	\$122,070	\$
Per Capita Debt:	\$99	\$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: **Marseilles Fire Protection District**

Unit Code: **050/070/06** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$1,345,700**

Equalized Assessed Valuation: **\$370,487,600**

Population: **6,500**

Employees:

 Full Time: **1**

 Part Time: **25**

 Salaries Paid: **\$174,507**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$570,584	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$88	\$108	\$67
Revenue Collected During FY 16:	\$829,689	\$199,777	\$136,713
Expenditures During FY 16:	\$820,113	\$201,922	\$124,648
Per Capita Revenue:	\$128	\$103	\$74
Per Capita Expenditures:	\$126	\$106	\$64
Revenues over (under) Expenditures:	\$9,576	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	70.74%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$580,160	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$89	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$580,160	\$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: **Otter Creek Fire Protection District**

Unit Code: 042/015/06 County: Jersey

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$39,475

Equalized Assessed Valuation: \$13,679,776

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:	\$178,452	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$357	\$108	\$67
Revenue Collected During FY 16:	\$45,330	\$199,777	\$136,713
Expenditures During FY 16:	\$33,364	\$201,922	\$124,648
Per Capita Revenue:	\$91	\$103	\$74
Per Capita Expenditures:	\$67	\$106	\$64
Revenues over (under) Expenditures:	\$11,966	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	570.73%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$190,418	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$381	\$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:	\$190,418	\$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: **Oneida-Wataga Fire Protection District**

Unit Code: **048/100/06** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$337,200**

Equalized Assessed Valuation: **\$46,243,706**

Population: **2,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$952,645	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$381	\$108	\$67
Revenue Collected During FY 16:	\$238,188	\$199,777	\$136,713
Expenditures During FY 16:	\$155,409	\$201,922	\$124,648
Per Capita Revenue:	\$95	\$103	\$74
Per Capita Expenditures:	\$62	\$106	\$64
Revenues over (under) Expenditures:	\$82,779	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	685.66%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$1,065,579	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$426	\$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:	\$198,557	\$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:	\$68,541	\$122,070	\$
Per Capita Debt:	\$27	\$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: **Maple Park-Countryside Fire Protection District**

Unit Code: **045/090/06** County: **Kane**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$570,259**

Equalized Assessed Valuation: **\$64,021,848**

Population: **4,500**

Employees:

 Full Time: **1**

 Part Time: **40**

 Salaries Paid: **\$250,155**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$24,760	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$6	\$108	\$67
Revenue Collected During FY 16:	\$547,749	\$199,777	\$136,713
Expenditures During FY 16:	\$519,894	\$201,922	\$124,648
Per Capita Revenue:	\$122	\$103	\$74
Per Capita Expenditures:	\$116	\$106	\$64
Revenues over (under) Expenditures:	\$27,855	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	10.12%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$52,615	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$12	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$52,615	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,422,924	\$2,861,221	\$311,205
Per Capita Debt:	\$108	\$107	\$22
General Obligation Debt over EAV:	0.42%	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: **Newark Fire Protection District**

Unit Code: **047/040/06** County: **Kendall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$367,900**

Equalized Assessed Valuation: **\$56,525,424**

Population: **3,277**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$105,968**

Blended Component Units

Number Submitted = 1
 EMS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$48,524	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$15	\$108	\$67
Revenue Collected During FY 16:	\$342,655	\$199,777	\$136,713
Expenditures During FY 16:	\$324,294	\$201,922	\$124,648
Per Capita Revenue:	\$105	\$103	\$74
Per Capita Expenditures:	\$99	\$106	\$64
Revenues over (under) Expenditures:	\$18,361	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	20.62%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$66,885	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$20	\$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:	\$66,885	\$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:	\$117,512	\$122,070	\$
Per Capita Debt:	\$36	\$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: **Otto Fire Protection District**

Unit Code: **046/110/06** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$551,400**

Equalized Assessed Valuation: **\$59,154,199**

Population: **2,500**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$25,516**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$118,646	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$47	\$108	\$67
Revenue Collected During FY 16:	\$353,983	\$199,777	\$136,713
Expenditures During FY 16:	\$263,414	\$201,922	\$124,648
Per Capita Revenue:	\$142	\$103	\$74
Per Capita Expenditures:	\$105	\$106	\$64
Revenues over (under) Expenditures:	\$90,569	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	79.42%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$209,215	\$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:	\$138,925	\$12,328	\$
Total Unreserved Funds:	\$70,291	\$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:	\$39,508	\$122,070	\$
Per Capita Debt:	\$16	\$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: **Manteno Community Fire Protection District**

Unit Code: 046/090/06 County: Kankakee

Fiscal Year End: 5/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,262,913

Equalized Assessed Valuation: \$264,723,550

Population: 8,718

Employees:

- Full Time: 22
- Part Time: 9
- Salaries Paid: \$1,139,504

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$154,584	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$18	\$2,066	\$101
Revenue Collected During FY 16:	\$2,775,528	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$2,926,975	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$318	\$2,610	\$223
Per Capita Expenditures:	\$336	\$2,775	\$219
Revenues over (under) Expenditures:	-\$151,447	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	0.11%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$3,137	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$	\$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:	\$903,884	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$11,642	-\$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:	North Aurora-Countryside Fire Protection District	
Unit Code:	045/130/06	County: Kane
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$9,421,863	
Equalized Assessed Valuation:	\$470,620,160	
Population:	16,760	
Employees:		
	Full Time:	27
	Part Time:	27
	Salaries Paid:	\$2,930,350

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,351,869	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$200	\$2,066	\$101
Revenue Collected During FY 16:	\$5,131,998	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$7,015,459	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$306	\$2,610	\$223
Per Capita Expenditures:	\$419	\$2,775	\$219
Revenues over (under) Expenditures:	-\$1,883,461	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	21.18%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,485,910	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$89	\$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:	\$476,277	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$1,009,633	-\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,500,000	\$2,861,221	\$311,205
Per Capita Debt:	\$77	\$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: **Malta Fire Protection District**

Unit Code: 019/060/06 County: Dekalb

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$343,375

Equalized Assessed Valuation: \$49,818,803

Population: 2,200

Employees:

 Full Time:

 Part Time: 26

 Salaries Paid: \$35,302

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$223,854	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$102	\$108	\$67
Revenue Collected During FY 16:	\$151,011	\$199,777	\$136,713
Expenditures During FY 16:	\$131,756	\$201,922	\$124,648
Per Capita Revenue:	\$69	\$103	\$74
Per Capita Expenditures:	\$60	\$106	\$64
Revenues over (under) Expenditures:	\$19,255	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	184.51%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$243,109	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$111	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$243,110	\$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:	Newport Fire Protection District		
Unit Code:	049/100/06	County:	Lake
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,054,334		
Equalized Assessed Valuation:	\$194,619,611		
Population:	6,729		
Employees:			
Full Time:	4		
Part Time:	40		
Salaries Paid:	\$892,768		

Blended Component Units

Number Submitted = 1
Newport Township Firefighters Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$39,810	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$6	\$2,066	\$101
Revenue Collected During FY 16:	\$1,613,379	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,997,137	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$240	\$2,610	\$223
Per Capita Expenditures:	\$297	\$2,775	\$219
Revenues over (under) Expenditures:	-\$383,758	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	2.81%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$56,052	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$8	\$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:	\$467,169	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$411,117	-\$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:	\$1,158,679	\$2,861,221	\$311,205
Per Capita Debt:	\$172	\$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: **Neponset Fire Protection District**

Unit Code: **006/100/06** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$76,700**

Equalized Assessed Valuation: **\$16,932,882**

Population: **473**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

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:	\$364,886	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$771	\$108	\$67
Revenue Collected During FY 16:	\$67,599	\$199,777	\$136,713
Expenditures During FY 16:	\$66,136	\$201,922	\$124,648
Per Capita Revenue:	\$143	\$103	\$74
Per Capita Expenditures:	\$140	\$106	\$64
Revenues over (under) Expenditures:	\$1,463	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	553.93%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$366,349	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$775	\$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:	Oakbrook Terrace Fire Protection District	
Unit Code:	022/080/06	County: Dupage
Fiscal Year End:	5/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,836,458	
Equalized Assessed Valuation:	\$187,256,176	
Population:	5,000	
Employees:		
Full Time:	3	
Part Time:	18	
Salaries Paid:	\$1,015,095	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$13,686	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$3	\$2,066	\$101
Revenue Collected During FY 16:	\$1,538,838	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,767,663	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$308	\$2,610	\$223
Per Capita Expenditures:	\$354	\$2,775	\$219
Revenues over (under) Expenditures:	-\$228,825	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	-10.82%	76.55%	45.95%
Ending Fund Balance for FY 16:	-\$191,339	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	-\$38	\$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:	-\$4,202,157	-\$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:	\$2,153,440	\$2,861,221	\$311,205
Per Capita Debt:	\$431	\$107	\$22
General Obligation Debt over EAV:	1.01%	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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mt. Auburn Fire Protection District**

Unit Code: 011/030/06 County: Christian

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$108,200

Equalized Assessed Valuation: \$30,319,422

Population: 785

Employees:

 Full Time:

 Part Time: 19

 Salaries Paid: \$6,750

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$140,544	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$179	\$108	\$67
Revenue Collected During FY 16:	\$99,210	\$199,777	\$136,713
Expenditures During FY 16:	\$84,023	\$201,922	\$124,648
Per Capita Revenue:	\$126	\$103	\$74
Per Capita Expenditures:	\$107	\$106	\$64
Revenues over (under) Expenditures:	\$15,187	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	185.34%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$155,731	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$198	\$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:	\$155,731	\$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:	\$50,062	\$122,070	\$
Per Capita Debt:	\$64	\$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:	\$18,847	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$13	\$108	\$67
Revenue Collected During FY 16:	\$117,367	\$199,777	\$136,713
Expenditures During FY 16:	\$117,367	\$201,922	\$124,648
Per Capita Revenue:	\$81	\$103	\$74
Per Capita Expenditures:	\$81	\$106	\$64
Revenues over (under) Expenditures:	\$	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	16.06%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$18,847	\$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:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$195,613	\$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:	\$98,698	\$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:	Ogden-Royal Fire Protection District	
Unit Code:	010/090/06	County: Champaign
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash	
Appropriation or Budget:	\$144,220	
Equalized Assessed Valuation:	\$54,773,176	
Population:	1,550	
Employees:		
	Full Time:	
	Part Time:	5
	Salaries Paid:	\$1,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$71,267	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$46	\$108	\$67
Revenue Collected During FY 16:	\$95,851	\$199,777	\$136,713
Expenditures During FY 16:	\$49,273	\$201,922	\$124,648
Per Capita Revenue:	\$62	\$103	\$74
Per Capita Expenditures:	\$32	\$106	\$64
Revenues over (under) Expenditures:	\$46,578	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	239.17%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$117,845	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$76	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$117,845	\$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: **Mount Carroll Fire Protection District**

Unit Code: **008/040/06** County: **Carroll**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$260,000**

Equalized Assessed Valuation: **\$41,435,744**

Population: **4,300**

Employees:

 Full Time:

 Part Time: **57**

 Salaries Paid: **\$131,430**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$325,637	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$76	\$108	\$67
Revenue Collected During FY 16:	\$449,469	\$199,777	\$136,713
Expenditures During FY 16:	\$317,583	\$201,922	\$124,648
Per Capita Revenue:	\$105	\$103	\$74
Per Capita Expenditures:	\$74	\$106	\$64
Revenues over (under) Expenditures:	\$131,886	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	144.06%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$457,523	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$106	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$457,523	\$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:	\$46,000	\$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:	\$290,472	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$110	\$108	\$67
Revenue Collected During FY 16:	\$300,617	\$199,777	\$136,713
Expenditures During FY 16:	\$405,574	\$201,922	\$124,648
Per Capita Revenue:	\$113	\$103	\$74
Per Capita Expenditures:	\$153	\$106	\$64
Revenues over (under) Expenditures:	-\$104,957	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	45.74%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$185,515	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$70	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$185,515	\$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:	\$302,250	\$122,070	\$
Per Capita Debt:	\$114	\$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: **Owaneco Fire Protection District**

Unit Code: 011/040/06 County: Christian

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$168,975

Equalized Assessed Valuation: \$20,265,272

Population: 14,000

Employees:

 Full Time:

 Part Time: 17

 Salaries Paid: \$10,826

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$99,970	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$7	\$108	\$67
Revenue Collected During FY 16:	\$59,400	\$199,777	\$136,713
Expenditures During FY 16:	\$43,913	\$201,922	\$124,648
Per Capita Revenue:	\$4	\$103	\$74
Per Capita Expenditures:	\$3	\$106	\$64
Revenues over (under) Expenditures:	\$15,487	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	262.92%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$115,457	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$8	\$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:	\$	\$	\$



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ohio Fire Protection District**

Unit Code: 006/110/06 County: Bureau

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,360,000

Equalized Assessed Valuation: \$43,878,909

Population: 980

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$210,116	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$214	\$108	\$67
Revenue Collected During FY 16:	\$138,664	\$199,777	\$136,713
Expenditures During FY 16:	\$71,760	\$201,922	\$124,648
Per Capita Revenue:	\$141	\$103	\$74
Per Capita Expenditures:	\$73	\$106	\$64
Revenues over (under) Expenditures:	\$66,904	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	386.04%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$277,020	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$283	\$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:	\$408,471	\$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: **Marshall Fire Protection District**

Unit Code: 012/010/06 County: Clark

Fiscal Year End: 5/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$859,000

Equalized Assessed Valuation: \$103,730,547

Population: 10,000

Employees:

 Full Time:

 Part Time: 32

 Salaries Paid: \$79,455

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$789,883	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$79	\$108	\$67
Revenue Collected During FY 16:	\$306,283	\$199,777	\$136,713
Expenditures During FY 16:	\$609,495	\$201,922	\$124,648
Per Capita Revenue:	\$31	\$103	\$74
Per Capita Expenditures:	\$61	\$106	\$64
Revenues over (under) Expenditures:	-\$303,212	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	79.85%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$486,671	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$49	\$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:	\$12,817	\$18,193	\$
Total Unrestricted Net Assets:	\$473,854	\$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: **Mineral-Gold Fire Protection District**

Unit Code: 006/090/06 County: Bureau

Fiscal Year End: 5/5/2016

Accounting Method: Cash

Appropriation or Budget: \$41,701

Equalized Assessed Valuation: \$12,480,976

Population: 500

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$3,600

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:	\$124,211	\$199,777	\$136,713
Expenditures During FY 16:	\$40,756	\$201,922	\$124,648
Per Capita Revenue:	\$248	\$103	\$74
Per Capita Expenditures:	\$82	\$106	\$64
Revenues over (under) Expenditures:	\$83,455	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	204.77%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$83,455	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$167	\$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: **Manlius Fire Protection District**

Unit Code: **006/080/06** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$200,000**

Equalized Assessed Valuation: **\$23,883,626**

Population: **355**

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:	\$90,186	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$254	\$108	\$67
Revenue Collected During FY 16:	\$113,864	\$199,777	\$136,713
Expenditures During FY 16:	\$84,300	\$201,922	\$124,648
Per Capita Revenue:	\$321	\$103	\$74
Per Capita Expenditures:	\$237	\$106	\$64
Revenues over (under) Expenditures:	\$29,564	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	142.05%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$119,750	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$337	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$113,864	\$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: **Malden Fire Protection District**

Unit Code: **006/070/06** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$196,950**

Equalized Assessed Valuation: **\$25,771,756**

Population: **750**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$99,356	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$132	\$108	\$67
Revenue Collected During FY 16:	\$114,056	\$199,777	\$136,713
Expenditures During FY 16:	\$111,494	\$201,922	\$124,648
Per Capita Revenue:	\$152	\$103	\$74
Per Capita Expenditures:	\$149	\$106	\$64
Revenues over (under) Expenditures:	\$2,562	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	91.41%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$101,918	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$136	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$101,918	\$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:	\$70,000	\$122,070	\$
Per Capita Debt:	\$93	\$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: **North Boone #5 Fire Protection District**

Unit Code: **004/050/06** County: **Boone**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$24,035**

Equalized Assessed Valuation: **\$20,662,957**

Population: **700**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$194,357	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$278	\$108	\$67
Revenue Collected During FY 16:	\$24,495	\$199,777	\$136,713
Expenditures During FY 16:	\$12,795	\$201,922	\$124,648
Per Capita Revenue:	\$35	\$103	\$74
Per Capita Expenditures:	\$18	\$106	\$64
Revenues over (under) Expenditures:	\$11,700	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	1610.45%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$206,057	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$294	\$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: **North Boone #3 Fire Protection District**

Unit Code: **004/030/06** County: **Boone**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$896,464**

Equalized Assessed Valuation: **\$168,319,553**

Population: **16,000**

Employees:

 Full Time:

 Part Time: **42**

 Salaries Paid: **\$248,304**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,156,870	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$72	\$108	\$67
Revenue Collected During FY 16:	\$690,079	\$199,777	\$136,713
Expenditures During FY 16:	\$623,851	\$201,922	\$124,648
Per Capita Revenue:	\$43	\$103	\$74
Per Capita Expenditures:	\$39	\$106	\$64
Revenues over (under) Expenditures:	\$66,228	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	195.54%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$1,219,875	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$76	\$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:	\$57,912	\$18,193	\$
Total Unrestricted Net Assets:	\$1,221,356	\$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:	\$189,607	\$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: **Mulberry Grove Fire Protection District**

Unit Code: **003/010/06** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,654**

Equalized Assessed Valuation: **\$8,710,178**

Population: **2,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$29,239	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$12	\$108	\$67
Revenue Collected During FY 16:	\$63,960	\$199,777	\$136,713
Expenditures During FY 16:	\$123,654	\$201,922	\$124,648
Per Capita Revenue:	\$26	\$103	\$74
Per Capita Expenditures:	\$49	\$106	\$64
Revenues over (under) Expenditures:	-\$59,694	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	11.76%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$14,545	\$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:	\$14,545	\$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:	\$193,878	\$122,070	\$
Per Capita Debt:	\$78	\$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: **McClure-East Cape Fire Protection District**

Unit Code: **002/015/06** County: **Alexander**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$35,400**

Equalized Assessed Valuation: **\$21,197**

Population: **996**

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:	\$15,223	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$15	\$108	\$67
Revenue Collected During FY 16:	\$30,169	\$199,777	\$136,713
Expenditures During FY 16:	\$22,901	\$201,922	\$124,648
Per Capita Revenue:	\$30	\$103	\$74
Per Capita Expenditures:	\$23	\$106	\$64
Revenues over (under) Expenditures:	\$7,268	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	98.21%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$22,491	\$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:	\$446,665	\$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: **North Calhoun Fire Protection District**

Unit Code: **007/015/06** County: **Calhoun**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$26,760**

Equalized Assessed Valuation: **\$16,165,316**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$36,759	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$18	\$108	\$67
Revenue Collected During FY 16:	\$32,481	\$199,777	\$136,713
Expenditures During FY 16:	\$32,561	\$201,922	\$124,648
Per Capita Revenue:	\$16	\$103	\$74
Per Capita Expenditures:	\$16	\$106	\$64
Revenues over (under) Expenditures:	-\$80	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	112.65%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$36,679	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$18	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$36,679	\$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:

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:	\$3,865,758	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$138	\$2,066	\$101
Revenue Collected During FY 16:	\$5,179,208	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$5,524,122	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$185	\$2,610	\$223
Per Capita Expenditures:	\$197	\$2,775	\$219
Revenues over (under) Expenditures:	-\$344,914	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	63.74%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$3,520,844	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$126	\$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:	\$2,473,212	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$11,818,207	-\$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:	\$835,710	\$2,861,221	\$311,205
Per Capita Debt:	\$30	\$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: **Maroa Countryside Fire Protection District**

Unit Code: **055/060/06** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$148,050**

Equalized Assessed Valuation: **\$9,165,912**

Population: **1,801**

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:	-\$40,543	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	-\$23	\$108	\$67
Revenue Collected During FY 16:	\$156,980	\$199,777	\$136,713
Expenditures During FY 16:	\$122,317	\$201,922	\$124,648
Per Capita Revenue:	\$87	\$103	\$74
Per Capita Expenditures:	\$68	\$106	\$64
Revenues over (under) Expenditures:	\$34,663	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	-4.81%	172.05%	98.31%
Ending Fund Balance for FY 16:	-\$5,880	\$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:	\$	\$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:	\$99,409	\$122,070	\$
Per Capita Debt:	\$55	\$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: **Neoga Fire Protection District**

Unit Code: **018/010/06** County: **Cumberland**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,175,975**

Equalized Assessed Valuation: **\$90,000,000**

Population: **11,000**

Employees:

 Full Time: **3**

 Part Time: **2**

 Salaries Paid: **\$157,238**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$441,483	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$40	\$108	\$67
Revenue Collected During FY 16:	\$429,756	\$199,777	\$136,713
Expenditures During FY 16:	\$386,138	\$201,922	\$124,648
Per Capita Revenue:	\$39	\$103	\$74
Per Capita Expenditures:	\$35	\$106	\$64
Revenues over (under) Expenditures:	\$43,618	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	125.63%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$485,101	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$44	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$823,661	\$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 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:	\$62,822	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$5	\$108	\$67
Revenue Collected During FY 16:	\$129,656	\$199,777	\$136,713
Expenditures During FY 16:	\$126,958	\$201,922	\$124,648
Per Capita Revenue:	\$11	\$103	\$74
Per Capita Expenditures:	\$11	\$106	\$64
Revenues over (under) Expenditures:	\$2,698	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	51.61%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$65,520	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$5	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$65,520	\$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:	\$61,593	\$122,070	\$
Per Capita Debt:	\$5	\$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:	Oblong Fire Protection District		
Unit Code:	017/040/06	County:	Crawford
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$140,578		
Equalized Assessed Valuation:	\$39,341,134		
Population:	2,789		
Employees:			
Full Time:			
Part Time:	31		
Salaries Paid:	\$34,280		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$173,574	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$62	\$108	\$67
Revenue Collected During FY 16:	\$140,963	\$199,777	\$136,713
Expenditures During FY 16:	\$118,659	\$201,922	\$124,648
Per Capita Revenue:	\$51	\$103	\$74
Per Capita Expenditures:	\$43	\$106	\$64
Revenues over (under) Expenditures:	\$22,304	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	165.08%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$195,878	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$70	\$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:	\$10,619	\$18,193	\$
Total Unrestricted Net Assets:	\$185,258	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$39,850,405	\$2,861,221	\$311,205
Per Capita Debt:	\$603	\$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: **Olympia Gardens Fire Protection District**

Unit Code: 016/210/06 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$15,300

Equalized Assessed Valuation: \$2,000,000

Population: 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:	\$82,385	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$330	\$108	\$67
Revenue Collected During FY 16:	\$16,287	\$199,777	\$136,713
Expenditures During FY 16:	\$12,564	\$201,922	\$124,648
Per Capita Revenue:	\$65	\$103	\$74
Per Capita Expenditures:	\$50	\$106	\$64
Revenues over (under) Expenditures:	\$3,723	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	685.35%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$86,108	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$344	\$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: **Morrisonville-Palmer Fire Protection District**

Unit Code: 011/035/06 County: Christian

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$214,220

Equalized Assessed Valuation: \$39,912,533

Population: 2,001

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:	\$98,493	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$49	\$108	\$67
Revenue Collected During FY 16:	\$100,147	\$199,777	\$136,713
Expenditures During FY 16:	\$90,408	\$201,922	\$124,648
Per Capita Revenue:	\$50	\$103	\$74
Per Capita Expenditures:	\$45	\$106	\$64
Revenues over (under) Expenditures:	\$9,739	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	119.72%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$108,232	\$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:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,280	\$18,193	\$
Total Unrestricted Net Assets:	\$92,952	\$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:	\$191,318	\$122,070	\$
Per Capita Debt:	\$96	\$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: **North Palos Fire Protection District**

Unit Code: **016/180/06** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,928,700**

Equalized Assessed Valuation: **\$363,436,110**

Population: **35,000**

Employees:

Full Time: **42**

Part Time: **28**

Salaries Paid: **\$4,739,773**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,052,283	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$30	\$2,066	\$101
Revenue Collected During FY 16:	\$7,491,009	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$8,285,201	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$214	\$2,610	\$223
Per Capita Expenditures:	\$237	\$2,775	\$219
Revenues over (under) Expenditures:	-\$794,192	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	13.98%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,158,091	\$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:	\$115,800	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$12,152,620	-\$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:	\$21,635,530	\$2,861,221	\$311,205
Per Capita Debt:	\$618	\$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:	\$95,019	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$111	\$108	\$67
Revenue Collected During FY 16:	\$79,183	\$199,777	\$136,713
Expenditures During FY 16:	\$43,551	\$201,922	\$124,648
Per Capita Revenue:	\$92	\$103	\$74
Per Capita Expenditures:	\$51	\$106	\$64
Revenues over (under) Expenditures:	\$35,632	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	300.00%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$130,651	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$152	\$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:	\$130,651	\$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: **Northlake Fire Protection District**

Unit Code: 016/160/06 County: Cook

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,737,259

Equalized Assessed Valuation: \$219,726,960

Population: 7,500

Employees:

 Full Time: 20

 Part Time: 13

 Salaries Paid: \$1,764,540

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,253,599	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$434	\$2,066	\$101
Revenue Collected During FY 16:	\$3,813,758	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$3,609,081	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$509	\$2,610	\$223
Per Capita Expenditures:	\$481	\$2,775	\$219
Revenues over (under) Expenditures:	\$204,677	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	97.89%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$3,533,039	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$471	\$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:	\$2,773,972	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$2,492,235	-\$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

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: **Miller Woods Fire Protection District**

Unit Code: 016/120/06 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$44,782

Equalized Assessed Valuation: \$3,612,379

Population: 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:	\$44,805	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$448	\$108	\$67
Revenue Collected During FY 16:	\$44,794	\$199,777	\$136,713
Expenditures During FY 16:	\$45,462	\$201,922	\$124,648
Per Capita Revenue:	\$448	\$103	\$74
Per Capita Expenditures:	\$455	\$106	\$64
Revenues over (under) Expenditures:	-\$668	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	97.09%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$44,137	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$441	\$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: **Oakland Community Fire Protection District**

Unit Code: **015/050/06** County: **Coles**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$525,856**

Equalized Assessed Valuation: **\$21,385,010**

Population: **1,500**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$104,741**

Blended Component Units

Number Submitted = 1
Oaklnad Community F.P.D

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$314,687	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	-\$210	\$108	\$67
Revenue Collected During FY 16:	\$163,004	\$199,777	\$136,713
Expenditures During FY 16:	\$249,310	\$201,922	\$124,648
Per Capita Revenue:	\$109	\$103	\$74
Per Capita Expenditures:	\$166	\$106	\$64
Revenues over (under) Expenditures:	-\$86,306	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	-160.84%	172.05%	98.31%
Ending Fund Balance for FY 16:	-\$400,993	\$221,210	\$129,869
Per Capita Ending Fund Balance:	-\$267	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$25,985	\$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:	\$31,894	\$122,070	\$
Per Capita Debt:	\$21	\$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:	\$152,624	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$61	\$108	\$67
Revenue Collected During FY 16:	\$81,042	\$199,777	\$136,713
Expenditures During FY 16:	\$50,151	\$201,922	\$124,648
Per Capita Revenue:	\$32	\$103	\$74
Per Capita Expenditures:	\$20	\$106	\$64
Revenues over (under) Expenditures:	\$30,891	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	365.92%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$183,515	\$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:	\$	\$12,328	\$
Total Unreserved Funds:	\$136,806	\$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: **Martinsville Fire Protection District**

Unit Code: **012/020/06** County: **Clark**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$53,007**

Equalized Assessed Valuation: **\$28,640,127**

Population: **2,573**

Employees:

 Full Time:

 Part Time: **28**

 Salaries Paid: **\$6,989**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$78,181	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$30	\$108	\$67
Revenue Collected During FY 16:	\$116,163	\$199,777	\$136,713
Expenditures During FY 16:	\$53,007	\$201,922	\$124,648
Per Capita Revenue:	\$45	\$103	\$74
Per Capita Expenditures:	\$21	\$106	\$64
Revenues over (under) Expenditures:	\$63,156	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	266.64%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$141,337	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$55	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$141,337	\$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:	\$11,978	\$122,070	\$
Per Capita Debt:	\$5	\$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:	Norwood Park Fire Protection District	
Unit Code:	016/190/06	County: Cook
Fiscal Year End:	6/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,061,730	
Equalized Assessed Valuation:	\$640,790,049	
Population:	37,023	
Employees:		
	Full Time:	26
	Part Time:	7
	Salaries Paid:	\$2,595,400

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,736,690	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$101	\$2,066	\$101
Revenue Collected During FY 16:	\$5,204,322	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$5,235,610	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$141	\$2,610	\$223
Per Capita Expenditures:	\$141	\$2,775	\$219
Revenues over (under) Expenditures:	-\$31,288	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	70.77%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$3,705,402	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$100	\$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:	\$2,279,147	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$16,021,895	-\$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: **Moweaqua Community Fire Protection District**

Unit Code: 086/010/06 County: Shelby

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$88,754

Equalized Assessed Valuation: \$47,932,627

Population: 1,786

Employees:

 Full Time:

 Part Time: 27

 Salaries Paid: \$17,245

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$263,111	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$147	\$108	\$67
Revenue Collected During FY 16:	\$98,373	\$199,777	\$136,713
Expenditures During FY 16:	\$65,090	\$201,922	\$124,648
Per Capita Revenue:	\$55	\$103	\$74
Per Capita Expenditures:	\$36	\$106	\$64
Revenues over (under) Expenditures:	\$33,283	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	455.36%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$296,394	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$166	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$296,394	\$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: **New Baden Fire Protection District**

Unit Code: **088/235/06** County: **St. Clair**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$237,500**

Equalized Assessed Valuation: **\$49,721,593**

Population: **3,100**

Employees:

 Full Time:

 Part Time: **24**

 Salaries Paid: **\$12,593**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$263,551	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$85	\$108	\$67
Revenue Collected During FY 16:	\$165,601	\$199,777	\$136,713
Expenditures During FY 16:	\$63,560	\$201,922	\$124,648
Per Capita Revenue:	\$53	\$103	\$74
Per Capita Expenditures:	\$21	\$106	\$64
Revenues over (under) Expenditures:	\$102,041	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	575.19%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$365,592	\$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:	\$365,592	\$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: **O'Fallon-Shiloh Valley-Caseyville
Fire Protection District**

Unit Code: **088/180/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$865,351**

Equalized Assessed Valuation: **\$195,962,785**

Population: **66,717**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Number Submitted = 1
O'Fallon-Shiloh Valley-Caseyville Fire Protection

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$340,834	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$5	\$2,066	\$101
Revenue Collected During FY 16:	\$874,542	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$840,236	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$13	\$2,610	\$223
Per Capita Expenditures:	\$13	\$2,775	\$219
Revenues over (under) Expenditures:	\$34,306	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	44.65%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$375,140	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$6	\$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:	\$359,600	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$95,316	-\$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:	\$1,350,000	\$2,861,221	\$311,205
Per Capita Debt:	\$20	\$107	\$22
General Obligation Debt over EAV:	0.69%	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: Northwest St. Clair Fire Protection District

Unit Code: 088/175/06 County: St. Clair

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$607,466

Equalized Assessed Valuation: \$80,367,461

Population: 9,500

Employees:

 Full Time: 1

 Part Time: 31

 Salaries Paid: \$148,379

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,093,371	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$115	\$108	\$67
Revenue Collected During FY 16:	\$421,406	\$199,777	\$136,713
Expenditures During FY 16:	\$436,470	\$201,922	\$124,648
Per Capita Revenue:	\$44	\$103	\$74
Per Capita Expenditures:	\$46	\$106	\$64
Revenues over (under) Expenditures:	-\$15,064	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	247.05%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$1,078,307	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$114	\$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:	\$340,512	\$18,193	\$
Total Unrestricted Net Assets:	\$868,933	\$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:	\$377,048	\$122,070	\$
Per Capita Debt:	\$40	\$59	\$
General Obligation Debt over EAV:	0.22%	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: **Millstadt Fire Protection District**

Unit Code: **088/160/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$404,300**

Equalized Assessed Valuation: **\$183,209,786**

Population: **8,100**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$5,475**

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:	\$471,469	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$58	\$108	\$67
Revenue Collected During FY 16:	\$210,086	\$199,777	\$136,713
Expenditures During FY 16:	\$121,510	\$201,922	\$124,648
Per Capita Revenue:	\$26	\$103	\$74
Per Capita Expenditures:	\$15	\$106	\$64
Revenues over (under) Expenditures:	\$88,576	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	460.90%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$560,045	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$69	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$560,045	\$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:	\$175,000	\$122,070	\$
Per Capita Debt:	\$22	\$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: **Midway Fire Protection District**

Unit Code: **088/150/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$114,750**

Equalized Assessed Valuation: **\$2,314,784**

Population: **10,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$127,577	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$13	\$108	\$67
Revenue Collected During FY 16:	\$62,691	\$199,777	\$136,713
Expenditures During FY 16:	\$34,654	\$201,922	\$124,648
Per Capita Revenue:	\$6	\$103	\$74
Per Capita Expenditures:	\$3	\$106	\$64
Revenues over (under) Expenditures:	\$28,037	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	449.05%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$155,614	\$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:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$414,066	\$18,193	\$
Total Unrestricted Net Assets:	-\$258,452	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$911,362	\$122,070	\$
Per Capita Debt:	\$30	\$59	\$
General Obligation Debt over EAV:	0.60%	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: **Marissa Fire Protection District**

Unit Code: **088/130/06** County: **St. Clair**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$299,386**

Equalized Assessed Valuation: **\$93,315,487**

Population: **5,000**

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:	\$499,686	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$100	\$108	\$67
Revenue Collected During FY 16:	\$299,386	\$199,777	\$136,713
Expenditures During FY 16:	\$92,208	\$201,922	\$124,648
Per Capita Revenue:	\$60	\$103	\$74
Per Capita Expenditures:	\$18	\$106	\$64
Revenues over (under) Expenditures:	\$207,178	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	766.60%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$706,864	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$141	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$706,864	\$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:	\$350,000	\$122,070	\$
Per Capita Debt:	\$70	\$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: **Morton Area Farmers' Fire Protection District**

Unit Code: **090/110/06** County: **Tazewell**

Fiscal Year End: **6/17/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,100**

Equalized Assessed Valuation: **\$57,648,218**

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:	\$28,194	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$28	\$108	\$67
Revenue Collected During FY 16:	\$37,149	\$199,777	\$136,713
Expenditures During FY 16:	\$36,936	\$201,922	\$124,648
Per Capita Revenue:	\$37	\$103	\$74
Per Capita Expenditures:	\$37	\$106	\$64
Revenues over (under) Expenditures:	\$213	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	76.91%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$28,407	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$54,451	\$122,070	\$
Per Capita Debt:	\$76	\$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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$47,613	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$10	\$108	\$67
Revenue Collected During FY 16:	\$130,158	\$199,777	\$136,713
Expenditures During FY 16:	\$130,086	\$201,922	\$124,648
Per Capita Revenue:	\$27	\$103	\$74
Per Capita Expenditures:	\$27	\$106	\$64
Revenues over (under) Expenditures:	\$72	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	36.66%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$47,685	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$10	\$112	\$73
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,685	\$12,328	\$
Total Unreserved Funds:	\$4,000	\$86,966	\$
<u>Net Assets</u>	<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: **New Berlin Fire Protection District**

Unit Code: **083/120/06** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$96,941**

Equalized Assessed Valuation: **\$30,209,903**

Population: **1,500**

Employees:

 Full Time:

 Part Time: **30**

 Salaries Paid: **\$19,475**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$89,949	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$60	\$108	\$67
Revenue Collected During FY 16:	\$98,869	\$199,777	\$136,713
Expenditures During FY 16:	\$66,569	\$201,922	\$124,648
Per Capita Revenue:	\$66	\$103	\$74
Per Capita Expenditures:	\$44	\$106	\$64
Revenues over (under) Expenditures:	\$32,300	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	183.64%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$122,249	\$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:	\$116,571	\$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: **Mechanicsburg Fire Protection District**

Unit Code: **083/110/06** County: **Sangamon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$133,900**

Equalized Assessed Valuation: **\$41,286,558**

Population: **603**

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:	\$45,907	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$76	\$108	\$67
Revenue Collected During FY 16:	\$119,533	\$199,777	\$136,713
Expenditures During FY 16:	\$75,239	\$201,922	\$124,648
Per Capita Revenue:	\$198	\$103	\$74
Per Capita Expenditures:	\$125	\$106	\$64
Revenues over (under) Expenditures:	\$44,294	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	119.89%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$90,201	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$150	\$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:	\$90,201	\$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:	\$37,460	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$19	\$108	\$67
Revenue Collected During FY 16:	\$47,482	\$199,777	\$136,713
Expenditures During FY 16:	\$28,986	\$201,922	\$124,648
Per Capita Revenue:	\$25	\$103	\$74
Per Capita Expenditures:	\$15	\$106	\$64
Revenues over (under) Expenditures:	\$18,496	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	193.04%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$55,956	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$29	\$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: **Olney Township Fire Protection District**

Unit Code: 080/010/06 County: Richland

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$68,623

Equalized Assessed Valuation: \$49,591,807

Population: 3,000

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,200	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$	\$108	\$67
Revenue Collected During FY 16:	\$69,103	\$199,777	\$136,713
Expenditures During FY 16:	\$64,202	\$201,922	\$124,648
Per Capita Revenue:	\$23	\$103	\$74
Per Capita Expenditures:	\$21	\$106	\$64
Revenues over (under) Expenditures:	\$4,901	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	9.50%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$6,101	\$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:	\$	\$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: **Mascoutah Rural Fire Protection District**

Unit Code: **088/140/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$498,000**

Equalized Assessed Valuation: **\$71,746,222**

Population: **2,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$176,873	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$71	\$108	\$67
Revenue Collected During FY 16:	\$347,523	\$199,777	\$136,713
Expenditures During FY 16:	\$275,955	\$201,922	\$124,648
Per Capita Revenue:	\$139	\$103	\$74
Per Capita Expenditures:	\$110	\$106	\$64
Revenues over (under) Expenditures:	\$71,568	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	90.03%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$248,441	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$99	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$248,441	\$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:	\$162,102	\$122,070	\$
Per Capita Debt:	\$65	\$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:	Manhattan Fire Protection District		
Unit Code:	099/080/06	County:	Will
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,840,211		
Equalized Assessed Valuation:	\$285,746,881		
Population:	13,000		
Employees:			
Full Time:	16		
Part Time:	40		
Salaries Paid:	\$1,777,818		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,879,859	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$222	\$2,066	\$101
Revenue Collected During FY 16:	\$3,121,539	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$4,909,234	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$240	\$2,610	\$223
Per Capita Expenditures:	\$378	\$2,775	\$219
Revenues over (under) Expenditures:	-\$1,787,695	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	45.63%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$2,240,257	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$172	\$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:	\$1,144,143	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$578,949	-\$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:	\$1,088,206	\$2,861,221	\$311,205
Per Capita Debt:	\$84	\$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: **Metamora Fire Protection District**

Unit Code: **102/060/06** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$187,057**

Equalized Assessed Valuation: **\$62,993,169**

Population: **5,000**

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:	\$75,699	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$15	\$108	\$67
Revenue Collected During FY 16:	\$184,068	\$199,777	\$136,713
Expenditures During FY 16:	\$147,348	\$201,922	\$124,648
Per Capita Revenue:	\$37	\$103	\$74
Per Capita Expenditures:	\$29	\$106	\$64
Revenues over (under) Expenditures:	\$36,720	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	76.29%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$112,419	\$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:	\$143,996	\$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:	\$569,865	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$190	\$108	\$67
Revenue Collected During FY 16:	\$278,629	\$199,777	\$136,713
Expenditures During FY 16:	\$890,609	\$201,922	\$124,648
Per Capita Revenue:	\$93	\$103	\$74
Per Capita Expenditures:	\$297	\$106	\$64
Revenues over (under) Expenditures:	-\$611,980	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	79.48%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$707,885	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$236	\$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:	-\$42,115	\$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:	\$750,000	\$122,070	\$
Per Capita Debt:	\$250	\$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: **North Park Fire Protection District**

Unit Code: **101/060/06** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$997,025**

Equalized Assessed Valuation: **\$159,204,281**

Population: **15,500**

Employees:

 Full Time: **1**

 Part Time: **66**

 Salaries Paid: **\$269,063**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$115,474	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$7	\$108	\$67
Revenue Collected During FY 16:	\$834,763	\$199,777	\$136,713
Expenditures During FY 16:	\$794,091	\$201,922	\$124,648
Per Capita Revenue:	\$54	\$103	\$74
Per Capita Expenditures:	\$51	\$106	\$64
Revenues over (under) Expenditures:	\$40,672	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	19.66%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$156,146	\$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:	\$116,146	\$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:	\$44,898	\$122,070	\$
Per Capita Debt:	\$3	\$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:	\$185,743	\$122,070	\$
Per Capita Debt:	\$71	\$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:	Northwest Homer Fire Protection District	
Unit Code:	099/110/06	County: Will
Fiscal Year End:	5/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$3,558,523	
Equalized Assessed Valuation:	\$2,457,167	
Population:	14,500	
Employees:		
Full Time:	12	
Part Time:	17	
Salaries Paid:	\$1,442,043	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$858,640	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$59	\$2,066	\$101
Revenue Collected During FY 16:	\$2,664,653	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$2,741,110	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$184	\$2,610	\$223
Per Capita Expenditures:	\$189	\$2,775	\$219
Revenues over (under) Expenditures:	-\$76,457	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	28.54%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$782,183	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$54	\$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:	\$22,043	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$760,140	-\$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:

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:	\$3,504,967	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$134	\$2,066	\$101
Revenue Collected During FY 16:	\$6,280,144	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$7,035,348	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$240	\$2,610	\$223
Per Capita Expenditures:	\$268	\$2,775	\$219
Revenues over (under) Expenditures:	-\$755,204	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	48.82%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$3,434,848	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$131	\$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:	\$1,108,656	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$2,326,192	-\$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:	\$994,811	\$2,861,221	\$311,205
Per Capita Debt:	\$38	\$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: **Orangeville Fire Protection District**

Unit Code: **089/070/06** County: **Stephenson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$172,267**

Equalized Assessed Valuation: **\$25,499,545**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$127,652	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$51	\$108	\$67
Revenue Collected During FY 16:	\$172,267	\$199,777	\$136,713
Expenditures During FY 16:	\$101,933	\$201,922	\$124,648
Per Capita Revenue:	\$69	\$103	\$74
Per Capita Expenditures:	\$41	\$106	\$64
Revenues over (under) Expenditures:	\$70,334	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	194.23%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$197,986	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$79	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$70,335	\$12,328	\$
Total Unreserved Funds:	\$127,653	\$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:	\$350,000	\$122,070	\$
Per Capita Debt:	\$140	\$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: **Mokena Fire Protection District**

Unit Code: 099/090/06 County: Will

Fiscal Year End: 5/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$10,161,640

Equalized Assessed Valuation: \$593,692,808

Population: 17,500

Employees:

 Full Time: 36

 Part Time:

 Salaries Paid: \$3,939,576

Blended Component Units

Number Submitted = 1
Foreign Fire Insurance

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,425,467	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$81	\$2,066	\$101
Revenue Collected During FY 16:	\$6,023,299	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$5,936,758	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$344	\$2,610	\$223
Per Capita Expenditures:	\$339	\$2,775	\$219
Revenues over (under) Expenditures:	\$86,541	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	25.47%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,512,008	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$86	\$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:	\$1,391,360	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$3,049,313	-\$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:	\$5,254,329	\$2,861,221	\$311,205
Per Capita Debt:	\$300	\$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: **Mackinaw Fire Protection District**

Unit Code: **090/100/06** County: **Tazewell**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$660,890**

Equalized Assessed Valuation: **\$79,216,921**

Population: **4,454**

Employees:

 Full Time:

 Part Time: **24**

 Salaries Paid: **\$10,297**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$479,239	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$108	\$108	\$67
Revenue Collected During FY 16:	\$195,653	\$199,777	\$136,713
Expenditures During FY 16:	\$141,611	\$201,922	\$124,648
Per Capita Revenue:	\$44	\$103	\$74
Per Capita Expenditures:	\$32	\$106	\$64
Revenues over (under) Expenditures:	\$54,042	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	376.58%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$533,281	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$120	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$533,064	\$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: **Norris City Fire Protection District**

Unit Code: 097/020/06 County: White

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$170,000

Equalized Assessed Valuation: \$23,364,663

Population: 1,212

Employees:

 Full Time:

 Part Time: 22

 Salaries Paid: \$6,440

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$191,533	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$158	\$108	\$67
Revenue Collected During FY 16:	\$72,574	\$199,777	\$136,713
Expenditures During FY 16:	\$45,858	\$201,922	\$124,648
Per Capita Revenue:	\$60	\$103	\$74
Per Capita Expenditures:	\$38	\$106	\$64
Revenues over (under) Expenditures:	\$26,716	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	475.92%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$218,249	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$180	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$218,249	\$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:

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:	\$63,156	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$100	\$108	\$67
Revenue Collected During FY 16:	\$33,735	\$199,777	\$136,713
Expenditures During FY 16:	\$25,863	\$201,922	\$124,648
Per Capita Revenue:	\$53	\$103	\$74
Per Capita Expenditures:	\$41	\$106	\$64
Revenues over (under) Expenditures:	\$7,872	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	274.63%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$71,028	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$112	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$71,028	\$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: **Okawville Fire Protection District**

Unit Code: **095/050/06** County: **Washington**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$117,000**

Equalized Assessed Valuation: **\$34,761,698**

Population: **2,473**

Employees:

 Full Time:

 Part Time: **25**

 Salaries Paid: **\$10,784**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$90,529	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$37	\$108	\$67
Revenue Collected During FY 16:	\$113,856	\$199,777	\$136,713
Expenditures During FY 16:	\$43,084	\$201,922	\$124,648
Per Capita Revenue:	\$46	\$103	\$74
Per Capita Expenditures:	\$17	\$106	\$64
Revenues over (under) Expenditures:	\$70,772	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	374.39%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$161,301	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$65	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$161,301	\$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

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:	\$	\$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: **Northern Tazewell Fire Protection District**

Unit Code: **090/130/06** County: **Tazewell**

Fiscal Year End: **5/1/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$323,600**

Equalized Assessed Valuation: **\$59,255,382**

Population: **15,000**

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:	\$363,220	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$24	\$108	\$67
Revenue Collected During FY 16:	\$224,010	\$199,777	\$136,713
Expenditures During FY 16:	\$358,704	\$201,922	\$124,648
Per Capita Revenue:	\$15	\$103	\$74
Per Capita Expenditures:	\$24	\$106	\$64
Revenues over (under) Expenditures:	-\$134,694	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	63.71%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$228,526	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$15	\$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:	\$229,052	\$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:	\$12,958	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$22	\$108	\$67
Revenue Collected During FY 16:	\$53,717	\$199,777	\$136,713
Expenditures During FY 16:	\$53,035	\$201,922	\$124,648
Per Capita Revenue:	\$90	\$103	\$74
Per Capita Expenditures:	\$88	\$106	\$64
Revenues over (under) Expenditures:	\$682	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	25.72%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$13,640	\$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:	\$	\$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:	\$220,851	\$122,070	\$
Per Capita Debt:	\$368	\$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: **Monee Fire Protection District**

Unit Code: 099/095/06 County: Will

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,900,375

Equalized Assessed Valuation: \$196,846,726

Population: 5,082

Employees:

 Full Time: 1

 Part Time: 35

 Salaries Paid: \$1,050,041

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,760,454	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$740	\$2,066	\$101
Revenue Collected During FY 16:	\$2,156,953	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,742,664	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$424	\$2,610	\$223
Per Capita Expenditures:	\$343	\$2,775	\$219
Revenues over (under) Expenditures:	\$414,289	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	239.56%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$4,174,742	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$821	\$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:	\$1,079,420	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$4,010,461	-\$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: **Mitchell Fire Protection District**

Unit Code: **057/130/06** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$341,644**

Equalized Assessed Valuation: **\$64,847,182**

Population: **7,500**

Employees:

 Full Time:

 Part Time: **50**

 Salaries Paid: **\$64,711**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$268,978	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$36	\$108	\$67
Revenue Collected During FY 16:	\$345,931	\$199,777	\$136,713
Expenditures During FY 16:	\$325,170	\$201,922	\$124,648
Per Capita Revenue:	\$46	\$103	\$74
Per Capita Expenditures:	\$43	\$106	\$64
Revenues over (under) Expenditures:	\$20,761	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	89.10%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$289,739	\$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:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$289,739	\$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:	\$227,394	\$122,070	\$
Per Capita Debt:	\$30	\$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: **Mc Nabb Fire Protection District**

Unit Code: **078/030/06** County: **Putnam**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$714,700**

Equalized Assessed Valuation: **\$20,631,451**

Population: **600**

Employees:

 Full Time: **1**

 Part Time: **20**

 Salaries Paid: **\$288,890**

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:	\$37,828	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$63	\$108	\$67
Revenue Collected During FY 16:	\$167,806	\$199,777	\$136,713
Expenditures During FY 16:	\$151,909	\$201,922	\$124,648
Per Capita Revenue:	\$280	\$103	\$74
Per Capita Expenditures:	\$253	\$106	\$64
Revenues over (under) Expenditures:	\$15,897	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	35.37%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$53,725	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$90	\$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:	\$2,741	\$18,193	\$
Total Unrestricted Net Assets:	\$50,984	\$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:	\$84,783	\$122,070	\$
Per Capita Debt:	\$141	\$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:	\$19,468	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$32	\$	\$
Revenue Collected During FY 16:	\$533,720	\$877	\$
Expenditures During FY 16:	\$489,450	\$779	\$
Per Capita Revenue:	\$890	\$1	\$
Per Capita Expenditures:	\$816	\$1	\$
Operating Income (loss):	\$44,270	\$98	\$
Ratio of Retained Earnings to Expenditures:	13.02%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$63,738	\$387	\$
Per Capita Ending Retained Earnings:	\$106	\$	\$



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:	\$83,984	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$210	\$108	\$67
Revenue Collected During FY 16:	\$72,618	\$199,777	\$136,713
Expenditures During FY 16:	\$94,498	\$201,922	\$124,648
Per Capita Revenue:	\$182	\$103	\$74
Per Capita Expenditures:	\$236	\$106	\$64
Revenues over (under) Expenditures:	-\$21,880	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	65.72%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$62,104	\$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:	\$62,104	\$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:	Massac County Fire Protection District	
Unit Code:	061/005/06	County: Massac
Fiscal Year End:	8/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$224,800	
Equalized Assessed Valuation:	\$107,593,472	
Population:	15,429	
Employees:		
Full Time:	1	
Part Time:	30	
Salaries Paid:	\$97,821	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$56,924	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	-\$4	\$108	\$67
Revenue Collected During FY 16:	\$275,614	\$199,777	\$136,713
Expenditures During FY 16:	\$260,662	\$201,922	\$124,648
Per Capita Revenue:	\$18	\$103	\$74
Per Capita Expenditures:	\$17	\$106	\$64
Revenues over (under) Expenditures:	\$14,952	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	-16.10%	172.05%	98.31%
Ending Fund Balance for FY 16:	-\$41,972	\$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:	\$31,438	\$18,193	\$
Total Unrestricted Net Assets:	-\$73,410	\$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:	\$375,873	\$122,070	\$
Per Capita Debt:	\$24	\$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:	\$221,823	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$69	\$108	\$67
Revenue Collected During FY 16:	\$121,251	\$199,777	\$136,713
Expenditures During FY 16:	\$74,753	\$201,922	\$124,648
Per Capita Revenue:	\$38	\$103	\$74
Per Capita Expenditures:	\$23	\$106	\$64
Revenues over (under) Expenditures:	\$46,498	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	358.94%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$268,321	\$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:	\$268,321	\$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: **Odin Fire Protection District**

Unit Code: 058/040/06 County: Marion

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$80,871

Equalized Assessed Valuation: \$15,672,181

Population: 2,284

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:	\$24,914	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$11	\$108	\$67
Revenue Collected During FY 16:	\$82,157	\$199,777	\$136,713
Expenditures During FY 16:	\$78,302	\$201,922	\$124,648
Per Capita Revenue:	\$36	\$103	\$74
Per Capita Expenditures:	\$34	\$106	\$64
Revenues over (under) Expenditures:	\$3,855	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	36.74%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$28,769	\$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:	\$28,769	\$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:	\$233,539	\$122,070	\$
Per Capita Debt:	\$102	\$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: **Olive Fire Protection District**

Unit Code: **057/150/06** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$282,750**

Equalized Assessed Valuation: **\$20,239,132**

Population: **1,809**

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:	\$308,870	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$171	\$108	\$67
Revenue Collected During FY 16:	\$136,977	\$199,777	\$136,713
Expenditures During FY 16:	\$87,054	\$201,922	\$124,648
Per Capita Revenue:	\$76	\$103	\$74
Per Capita Expenditures:	\$48	\$106	\$64
Revenues over (under) Expenditures:	\$49,923	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	412.15%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$358,793	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$198	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$137,936	\$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:	\$121,855	\$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:	Mc Henry Fire Protection District		
Unit Code:	063/090/06	County:	Mchenry
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,007,577		
Equalized Assessed Valuation:	\$1,118,204,593		
Population:	60,000		
Employees:			
Full Time:	10		
Part Time:	147		
Salaries Paid:	\$4,777,149		

Blended Component Units

Number Submitted = 1
McHenry Fire Protection Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$16,309,281	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$272	\$2,066	\$101
Revenue Collected During FY 16:	\$8,238,360	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$8,858,612	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$137	\$2,610	\$223
Per Capita Expenditures:	\$148	\$2,775	\$219
Revenues over (under) Expenditures:	-\$620,252	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	177.10%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$15,689,029	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$261	\$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:	\$15,689,029	-\$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: **Moro Fire Protection District**

Unit Code: **057/135/06** County: **Madison**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,969**

Equalized Assessed Valuation: **\$5,849,190**

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:	\$7,672	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$15	\$108	\$67
Revenue Collected During FY 16:	\$18,271	\$199,777	\$136,713
Expenditures During FY 16:	\$22,203	\$201,922	\$124,648
Per Capita Revenue:	\$37	\$103	\$74
Per Capita Expenditures:	\$44	\$106	\$64
Revenues over (under) Expenditures:	-\$3,932	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	16.84%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$3,740	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$7	\$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: **Nunda Rural Fire Protection District**

Unit Code: 063/100/06 County: Mchenry

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,922,010

Equalized Assessed Valuation: \$117,007,250

Population: 4,563

Employees:

 Full Time:

 Part Time: 44

 Salaries Paid: \$606,161

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$308,049	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$68	\$2,066	\$101
Revenue Collected During FY 16:	\$982,570	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,115,210	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$215	\$2,610	\$223
Per Capita Expenditures:	\$244	\$2,775	\$219
Revenues over (under) Expenditures:	-\$132,640	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	15.73%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$175,409	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$38	\$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:	\$163,754	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$11,655	-\$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: **Meadowbrook Fire Protection District**

Unit Code: 057/120/06 County: Madison

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$171,050

Equalized Assessed Valuation: \$31,578,835

Population: 2,700

Employees:

 Full Time: _____

 Part Time: 21

 Salaries Paid: \$10,267

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$38,073	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$14	\$108	\$67
Revenue Collected During FY 16:	\$158,650	\$199,777	\$136,713
Expenditures During FY 16:	\$202,165	\$201,922	\$124,648
Per Capita Revenue:	\$59	\$103	\$74
Per Capita Expenditures:	\$75	\$106	\$64
Revenues over (under) Expenditures:	-\$43,515	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	12.44%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$25,151	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$9	\$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:	\$25,151	\$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:	\$259,386	\$122,070	\$
Per Capita Debt:	\$96	\$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:	\$110,879	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$17	\$108	\$67
Revenue Collected During FY 16:	\$82,565	\$199,777	\$136,713
Expenditures During FY 16:	\$118,690	\$201,922	\$124,648
Per Capita Revenue:	\$13	\$103	\$74
Per Capita Expenditures:	\$18	\$106	\$64
Revenues over (under) Expenditures:	-\$36,125	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	62.98%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$74,754	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$12	\$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

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:	\$	\$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: **Mt. Olive Fire Protection District**

Unit Code: **056/025/06** County: **Macoupin**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$347,813**

Equalized Assessed Valuation: **\$34,597,598**

Population: **3,379**

Employees:

 Full Time:

 Part Time: **37**

 Salaries Paid: **\$13,412**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$174,491	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$52	\$108	\$67
Revenue Collected During FY 16:	\$162,507	\$199,777	\$136,713
Expenditures During FY 16:	\$347,813	\$201,922	\$124,648
Per Capita Revenue:	\$48	\$103	\$74
Per Capita Expenditures:	\$103	\$106	\$64
Revenues over (under) Expenditures:	-\$185,306	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	68.77%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$239,185	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$71	\$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:	\$239,185	\$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:	\$250,000	\$122,070	\$
Per Capita Debt:	\$74	\$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:	\$168,818	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$68	\$108	\$67
Revenue Collected During FY 16:	\$113,954	\$199,777	\$136,713
Expenditures During FY 16:	\$99,006	\$201,922	\$124,648
Per Capita Revenue:	\$46	\$103	\$74
Per Capita Expenditures:	\$40	\$106	\$64
Revenues over (under) Expenditures:	\$14,948	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	185.61%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$183,766	\$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:	\$183,766	\$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:	\$161,764	\$122,070	\$
Per Capita Debt:	\$65	\$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: **Mt. Zion Fire Protection District**

Unit Code: **055/070/06** County: **Macon**

Fiscal Year End: **10/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$963,800**

Equalized Assessed Valuation: **\$131,928,999**

Population: **5,914**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$171,263**

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:	\$655,935	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$111	\$108	\$67
Revenue Collected During FY 16:	\$658,792	\$199,777	\$136,713
Expenditures During FY 16:	\$573,629	\$201,922	\$124,648
Per Capita Revenue:	\$111	\$103	\$74
Per Capita Expenditures:	\$97	\$106	\$64
Revenues over (under) Expenditures:	\$85,163	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	129.19%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$741,098	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$125	\$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:	\$103,365	\$18,193	\$
Total Unrestricted Net Assets:	\$637,733	\$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:	\$1,354,066	\$122,070	\$
Per Capita Debt:	\$229	\$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:	\$35,000	\$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 Less Than 850,000

Local Government Profile

Unit Name: **Minonk Fire Protection District**

Unit Code: **102/063/06** County: **Woodford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$223,341**

Equalized Assessed Valuation: **\$63,813,101**

Population: **2,175**

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:	\$96,222	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$44	\$108	\$67
Revenue Collected During FY 16:	\$196,582	\$199,777	\$136,713
Expenditures During FY 16:	\$159,090	\$201,922	\$124,648
Per Capita Revenue:	\$90	\$103	\$74
Per Capita Expenditures:	\$73	\$106	\$64
Revenues over (under) Expenditures:	\$37,492	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	84.05%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$133,714	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$61	\$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:	\$10,039	\$18,193	\$
Total Unrestricted Net Assets:	\$123,673	\$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: **New Canton Fire Protection District**

Unit Code: **075/040/06** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$18,162**

Equalized Assessed Valuation: **\$7,462,512**

Population: **900**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$32,773	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$36	\$108	\$67
Revenue Collected During FY 16:	\$26,418	\$199,777	\$136,713
Expenditures During FY 16:	\$15,699	\$201,922	\$124,648
Per Capita Revenue:	\$29	\$103	\$74
Per Capita Expenditures:	\$17	\$106	\$64
Revenues over (under) Expenditures:	\$10,719	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	277.04%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$43,492	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$48	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$43,492	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$225,000	\$122,070	\$
Per Capita Debt:	\$150	\$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: **Mid-Piatt Fire Protection District**

Unit Code: **074/060/06** County: **Piatt**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$400,660**

Equalized Assessed Valuation: **\$75,904,798**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$2,250**

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:	\$216,241	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$62	\$108	\$67
Revenue Collected During FY 16:	\$194,751	\$199,777	\$136,713
Expenditures During FY 16:	\$130,911	\$201,922	\$124,648
Per Capita Revenue:	\$56	\$103	\$74
Per Capita Expenditures:	\$37	\$106	\$64
Revenues over (under) Expenditures:	\$63,840	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	213.95%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$280,081	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$80	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$280,081	\$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: **Oregon Fire Protection District**

Unit Code: 071/075/06 County: Ogle

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,320,550

Equalized Assessed Valuation: \$120,934,712

Population: 8,900

Employees:

 Full Time:

 Part Time: 26

 Salaries Paid: \$70,347

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$949,314	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$107	\$108	\$67
Revenue Collected During FY 16:	\$637,905	\$199,777	\$136,713
Expenditures During FY 16:	\$1,032,752	\$201,922	\$124,648
Per Capita Revenue:	\$72	\$103	\$74
Per Capita Expenditures:	\$116	\$106	\$64
Revenues over (under) Expenditures:	-\$394,847	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	47.78%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$493,486	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$55	\$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:	\$42,041	\$18,193	\$
Total Unrestricted Net Assets:	\$451,445	\$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:	\$130,855	\$122,070	\$
Per Capita Debt:	\$15	\$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: **Ogle-Lee Fire Protection District**

Unit Code: **071/070/06** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$392,000**

Equalized Assessed Valuation: **\$110,405,084**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **63**

 Salaries Paid: **\$91,775**

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:	\$313,151	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$89	\$108	\$67
Revenue Collected During FY 16:	\$405,949	\$199,777	\$136,713
Expenditures During FY 16:	\$309,865	\$201,922	\$124,648
Per Capita Revenue:	\$116	\$103	\$74
Per Capita Expenditures:	\$89	\$106	\$64
Revenues over (under) Expenditures:	\$96,084	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	132.07%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$409,235	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$117	\$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:	\$5,225	\$18,193	\$
Total Unrestricted Net Assets:	\$404,010	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$174,600	\$2,861,221	\$311,205
Per Capita Debt:	\$17	\$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: **Monroe Township Ambulance Fire Protection District**

Unit Code: **071/050/06** County: **Ogle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$630,300**

Equalized Assessed Valuation: **\$30,891,661**

Population: **1,600**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$339,191	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$212	\$108	\$67
Revenue Collected During FY 16:	\$234,907	\$199,777	\$136,713
Expenditures During FY 16:	\$223,688	\$201,922	\$124,648
Per Capita Revenue:	\$147	\$103	\$74
Per Capita Expenditures:	\$140	\$106	\$64
Revenues over (under) Expenditures:	\$11,219	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	156.77%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$350,679	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$219	\$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:	\$350,679	\$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:	\$4,561	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$6	\$108	\$67
Revenue Collected During FY 16:	\$72,205	\$199,777	\$136,713
Expenditures During FY 16:	\$66,031	\$201,922	\$124,648
Per Capita Revenue:	\$102	\$103	\$74
Per Capita Expenditures:	\$93	\$106	\$64
Revenues over (under) Expenditures:	\$6,174	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	16.26%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$10,735	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$15	\$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:	\$40,242	\$122,070	\$
Per Capita Debt:	\$57	\$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: **Meredosia Fire Protection District**

Unit Code: **069/020/06** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$214,728**

Equalized Assessed Valuation: **\$26,473,339**

Population: **1,044**

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:	\$105,915	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$101	\$108	\$67
Revenue Collected During FY 16:	\$109,139	\$199,777	\$136,713
Expenditures During FY 16:	\$89,407	\$201,922	\$124,648
Per Capita Revenue:	\$105	\$103	\$74
Per Capita Expenditures:	\$86	\$106	\$64
Revenues over (under) Expenditures:	\$19,732	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	140.53%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$125,647	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$120	\$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:	\$125,647	\$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: **Nokomis Area Fire Protection District**

Unit Code: **068/015/06** County: **Montgomery**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$501,058**

Equalized Assessed Valuation: **\$36,929,536**

Population: **3,260**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$900**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$373,808	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$115	\$108	\$67
Revenue Collected During FY 16:	\$126,681	\$199,777	\$136,713
Expenditures During FY 16:	\$130,093	\$201,922	\$124,648
Per Capita Revenue:	\$39	\$103	\$74
Per Capita Expenditures:	\$40	\$106	\$64
Revenues over (under) Expenditures:	-\$3,412	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	284.89%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$370,624	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$114	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$370,624	\$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:	\$154,901	\$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: **Maeystown Fire Protection District**

Unit Code: **067/030/06** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$298,260**

Equalized Assessed Valuation: **\$23,761,505**

Population: **1,400**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$123,679	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$88	\$108	\$67
Revenue Collected During FY 16:	\$125,749	\$199,777	\$136,713
Expenditures During FY 16:	\$199,417	\$201,922	\$124,648
Per Capita Revenue:	\$90	\$103	\$74
Per Capita Expenditures:	\$142	\$106	\$64
Revenues over (under) Expenditures:	-\$73,668	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	67.70%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$135,011	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$96	\$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:	\$135,011	\$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:	\$103,207	\$122,070	\$
Per Capita Debt:	\$74	\$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: **New Boston-Eliza Fire Protection District**

Unit Code: 066/040/06 County: Mercer

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$180,095

Equalized Assessed Valuation: \$18,783,962

Population: 2,200

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$152,418	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$69	\$108	\$67
Revenue Collected During FY 16:	\$95,204	\$199,777	\$136,713
Expenditures During FY 16:	\$74,049	\$201,922	\$124,648
Per Capita Revenue:	\$43	\$103	\$74
Per Capita Expenditures:	\$34	\$106	\$64
Revenues over (under) Expenditures:	\$21,155	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	234.40%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$173,573	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$79	\$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:	\$21,185	\$18,193	\$
Total Unrestricted Net Assets:	\$152,388	\$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: **Oakford Fire Protection District**

Unit Code: **065/025/06** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$70,949**

Equalized Assessed Valuation: **\$10,017,474**

Population: **900**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$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:	\$27,219	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$30	\$108	\$67
Revenue Collected During FY 16:	\$42,071	\$199,777	\$136,713
Expenditures During FY 16:	\$36,734	\$201,922	\$124,648
Per Capita Revenue:	\$47	\$103	\$74
Per Capita Expenditures:	\$41	\$106	\$64
Revenues over (under) Expenditures:	\$5,337	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	88.63%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$32,556	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$36	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,556	\$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:	\$56,000	\$122,070	\$
Per Capita Debt:	\$62	\$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: **Octavia Fire Protection District**

Unit Code: 064/150/06 County: Mclean

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,034,301

Equalized Assessed Valuation: \$67,806,046

Population: 2,400

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$6,800

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$750,220	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$313	\$108	\$67
Revenue Collected During FY 16:	\$520,326	\$199,777	\$136,713
Expenditures During FY 16:	\$637,944	\$201,922	\$124,648
Per Capita Revenue:	\$217	\$103	\$74
Per Capita Expenditures:	\$266	\$106	\$64
Revenues over (under) Expenditures:	-\$117,618	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	99.16%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$632,602	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$264	\$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:	\$850,000	\$18,193	\$
Total Unrestricted Net Assets:	\$90,500	\$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:	\$26,665	\$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: **Mt. Hope - Funks Grove Fire Protection District**

Unit Code: **064/140/06** County: **McLean**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$332,930**

Equalized Assessed Valuation: **\$50,330,884**

Population: **1,500**

Employees:

 Full Time: **3**

 Part Time: **15**

 Salaries Paid: **\$129,411**

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:	\$128,673	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$86	\$108	\$67
Revenue Collected During FY 16:	\$334,505	\$199,777	\$136,713
Expenditures During FY 16:	\$332,930	\$201,922	\$124,648
Per Capita Revenue:	\$223	\$103	\$74
Per Capita Expenditures:	\$222	\$106	\$64
Revenues over (under) Expenditures:	\$1,575	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	39.12%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$130,248	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$87	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$130,248	\$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:	\$127,500	\$122,070	\$
Per Capita Debt:	\$85	\$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: **Mt. Morris Fire Protection District**

Unit Code: **071/060/06** County: **Ogle**

Fiscal Year End: **8/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$682,477**

Equalized Assessed Valuation: **\$48,066,667**

Population: **3,000**

Employees:

 Full Time: **7**

 Part Time: **27**

 Salaries Paid: **\$367,199**

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:	\$428,395	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$143	\$108	\$67
Revenue Collected During FY 16:	\$657,444	\$199,777	\$136,713
Expenditures During FY 16:	\$655,094	\$201,922	\$124,648
Per Capita Revenue:	\$219	\$103	\$74
Per Capita Expenditures:	\$218	\$106	\$64
Revenues over (under) Expenditures:	\$2,350	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	65.75%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$430,745	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$144	\$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:	\$139,250	\$18,193	\$
Total Unrestricted Net Assets:	\$291,495	\$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:	\$81,898	\$122,070	\$
Per Capita Debt:	\$27	\$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:	\$	\$	\$