





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$30,547	\$122,070	\$
Per Capita Debt:	\$38	\$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: **Roberts-Melvin Fire Protection District**

Unit Code: 027/040/06 County: Ford

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$156,572

Equalized Assessed Valuation: \$28,423,132

Population: 1,370

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_ 7

    Salaries Paid: \$5,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$271,736	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$198	\$108	\$67
Revenue Collected During FY 16:	\$133,681	\$199,777	\$136,713
Expenditures During FY 16:	\$108,463	\$201,922	\$124,648
Per Capita Revenue:	\$98	\$103	\$74
Per Capita Expenditures:	\$79	\$106	\$64
Revenues over (under) Expenditures:	\$25,218	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	273.78%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$296,954	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$217	\$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:	\$37,404	\$18,193	\$
Total Unrestricted Net Assets:	\$259,550	\$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: **Roodhouse Fire Protection District**

Unit Code: 031/030/06 County: Greene

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$174,400

Equalized Assessed Valuation: \$27,787,511

Population: 6,000

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:	\$113,309	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$19	\$108	\$67
Revenue Collected During FY 16:	\$85,666	\$199,777	\$136,713
Expenditures During FY 16:	\$146,378	\$201,922	\$124,648
Per Capita Revenue:	\$14	\$103	\$74
Per Capita Expenditures:	\$24	\$106	\$64
Revenues over (under) Expenditures:	-\$60,712	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	35.93%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$52,597	\$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:	\$	\$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:	\$122,632	\$122,070	\$
Per Capita Debt:	\$20	\$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: **Raritan Fire Protection District**

Unit Code: 036/025/06 County: Henderson

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$185,424

Equalized Assessed Valuation: \$13,832,622

Population: 275

Employees:

    Full Time:

    Part Time: 16

    Salaries Paid: \$2,580

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$122,924	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$447	\$108	\$67
Revenue Collected During FY 16:	\$44,781	\$199,777	\$136,713
Expenditures During FY 16:	\$17,513	\$201,922	\$124,648
Per Capita Revenue:	\$163	\$103	\$74
Per Capita Expenditures:	\$64	\$106	\$64
Revenues over (under) Expenditures:	\$27,268	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	857.60%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$150,192	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$546	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$150,192	\$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: **Papineau Fire Protection District**

Unit Code: **038/160/06** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$61,000**

Equalized Assessed Valuation: **\$8,361,658**

Population: **647**

Employees:

    Full Time:

    Part Time: **16**

    Salaries Paid: **\$4,133**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$29,127</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$45</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$38,592</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$36,737</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>\$1,855</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>84.33%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$30,982</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$48</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,328</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$30,982</b>	<b>\$86,966</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$54,338	\$122,070	\$
Per Capita Debt:	\$84	\$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:	\$375,659	\$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: **Rosedale Fire Protection District**

Unit Code: 042/020/06 County: Jersey

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$9,021

Equalized Assessed Valuation: \$5,957,503

Population: 515

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:	\$15,488	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$30	\$108	\$67
Revenue Collected During FY 16:	\$15,470	\$199,777	\$136,713
Expenditures During FY 16:	\$9,021	\$201,922	\$124,648
Per Capita Revenue:	\$30	\$103	\$74
Per Capita Expenditures:	\$18	\$106	\$64
Revenues over (under) Expenditures:	\$6,449	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	243.18%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$21,937	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$43	\$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: **Payson-Fall Creek Fire Protection District**

Unit Code: 001/090/06 County: Adams

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$170,578

Equalized Assessed Valuation: \$37,533,282

Population: 2,500

Employees:

    Full Time:

    Part Time: 14

    Salaries Paid: \$9,540

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$124,325</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$125,114</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$61,466</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$50</b>	\$103	\$74
Per Capita Expenditures:	<b>\$25</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$63,648</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>305.82%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$187,973</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$75</b>	\$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:	<b>\$187,973</b>	\$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:	\$	\$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: **Paris Fire Protection District**

Unit Code: 023/060/06 County: Edgar

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$645,506

Equalized Assessed Valuation: \$105,886,211

Population: 6,000

Employees:

    Full Time:

    Part Time: 70

    Salaries Paid: \$21,684

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$301,506</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$354,193</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$443,145</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$59</b>	\$103	\$74
Per Capita Expenditures:	<b>\$74</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>-\$88,952</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>47.96%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$212,554</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$35</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	<b>\$212,554</b>	\$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: **Pilot Twp Fire Protection District**

Unit Code: **046/130/06** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$993,663**

Equalized Assessed Valuation: **\$70,769,333**

Population: **3,800**

Employees:

    Full Time:

    Part Time: **23**

    Salaries Paid: **\$17,406**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$468,757</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$123</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$521,150</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$464,462</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$137</b>	\$103	\$74
Per Capita Expenditures:	<b>\$122</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$56,688</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>113.13%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$525,445</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$138</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,328	\$
Total Unreserved Funds:	<b>\$525,456</b>	\$86,966	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$18,193	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	\$679,832	\$122,070	\$
Per Capita Debt:	\$179	\$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: **Rio Fire Protection District**

Unit Code: **048/110/06** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$116,950**

Equalized Assessed Valuation: **\$14,474,231**

Population: **390**

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:	<b>\$199,465</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$511</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$92,941</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$80,580</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$238</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$207</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>\$12,361</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>262.88%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$211,826</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$543</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,328</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$211,826</b>	<b>\$86,966</b>	<b>\$</b>

##### Net Assets

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



# 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: **Rockland Fire Protection District**

Unit Code: **049/110/06** County: **Lake**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$711,484**

Equalized Assessed Valuation: **\$87,438,546**

Population: **2,297**

Employees:

    Full Time:

    Part Time: **37**

    Salaries Paid: **\$111,905**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$228,666</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$100</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$647,614</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$626,077</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$282</b>	\$103	\$74
Per Capita Expenditures:	<b>\$273</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$21,537</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>39.96%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$250,203</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$109</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,328	\$
Total Unreserved Funds:	<b>\$250,203</b>	\$86,966	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$18,193	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	\$679,973	\$122,070	\$
Per Capita Debt:	\$296	\$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: **Paw Paw Fire Protection District**

Unit Code: 052/070/06 County: Lee

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$232,500

Equalized Assessed Valuation: \$47,654,506

Population: 1,298

Employees:

    Full Time:

    Part Time: 41

    Salaries Paid: \$25,186

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$133,381</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$202,569</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$167,526</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$156</b>	\$103	\$74
Per Capita Expenditures:	<b>\$129</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$35,043</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>100.54%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$168,424</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$130</b>	\$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:	<b>\$168,424</b>	\$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:	\$27,550	\$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:	<b>\$108,154</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$90,284</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$57,425</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$20</b>	\$103	\$74
Per Capita Expenditures:	<b>\$13</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$32,859</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>245.56%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$141,013</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$31</b>	\$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:	<b>\$35,004</b>	\$18,193	\$
Total Unrestricted Net Assets:	<b>\$106,009</b>	\$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: **Pontiac Rural Fire Protection District**

Unit Code: 053/080/06 County: Livingston

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$169,000

Equalized Assessed Valuation: \$71,121,120

Population: 2,450

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_ 3

    Salaries Paid: \_\_\_\_\_ \$2,100

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$406,788</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$166</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$315,270</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$301,718</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$129</b>	\$103	\$74
Per Capita Expenditures:	<b>\$123</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$13,552</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>139.32%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$420,340</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$172</b>	\$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:	<b>\$420,338</b>	\$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: **Reddick Community Fire Protection District**

Unit Code: **053/085/06** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,091,400**

Equalized Assessed Valuation: **\$11,128,630**

Population: **750**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$1,975**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$228,342</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$304</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$83,602</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$77,377</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$111</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$103</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>\$6,225</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>303.15%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$234,567</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$313</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,328</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$61,890</b>	<b>\$86,966</b>	<b>\$</b>

##### Net Assets

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



# 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:	\$	\$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:	Palos Heights Fire Protection District	
Unit Code:	016/260/06	County: Cook
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,764,626	
Equalized Assessed Valuation:	\$322,783,481	
Population:	12,590	
Employees:		
Full Time:	23	
Part Time:	1	
Salaries Paid:	\$2,090,129	

#### Blended Component Units

Number Submitted = 1  
 Palos Heights Firefighters' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,295,524	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$103	\$2,066	\$101
Revenue Collected During FY 16:	\$3,401,660	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$3,886,086	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$270	\$2,610	\$223
Per Capita Expenditures:	\$309	\$2,775	\$219
Revenues over (under) Expenditures:	-\$484,426	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	20.87%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$811,098	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$64	\$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:	\$181,508	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$5,492,368	-\$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:	<b>\$7,194,942</b>	<b>\$2,861,221</b>	<b>\$311,205</b>
Per Capita Debt:	<b>\$571</b>	<b>\$107</b>	<b>\$22</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.10%</b>	<b>0.00%</b>

#### Enterprise Funds

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

Unit Code: **003/020/06** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$418,425**

Equalized Assessed Valuation: **\$24,858,989**

Population: **745**

Employees:

    Full Time: **2**

    Part Time: **22**

    Salaries Paid: **\$116,791**

#### 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:	<b>\$100,517</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$135</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$244,012</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$253,408</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$328</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$340</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>-\$9,396</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>35.96%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$91,121</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$122</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$18,193</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$91,121</b>	<b>\$79,898</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$155,726	\$122,070	\$
Per Capita Debt:	\$209	\$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: **Princeton Rural Fire Protection District**

Unit Code: 006/120/06 County: Bureau

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$196,600

Equalized Assessed Valuation: \$56,653,579

Population: 2,206

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:	\$241,447	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$109	\$108	\$67
Revenue Collected During FY 16:	\$131,944	\$199,777	\$136,713
Expenditures During FY 16:	\$120,755	\$201,922	\$124,648
Per Capita Revenue:	\$60	\$103	\$74
Per Capita Expenditures:	\$55	\$106	\$64
Revenues over (under) Expenditures:	\$11,189	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	209.21%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$252,636	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$115	\$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:	\$475	\$18,193	\$
Total Unrestricted Net Assets:	\$252,161	\$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: **Point Fire Protection District**

Unit Code: **007/020/06** County: **Calhoun**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$48,800**

Equalized Assessed Valuation: **\$16,624,442**

Population: **5,084**

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:	<b>\$98,021</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$47,500</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$57,158</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$9</b>	\$103	\$74
Per Capita Expenditures:	<b>\$11</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>-\$9,658</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>154.59%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$88,363</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$17</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,328	\$
Total Unreserved Funds:	<b>\$88,362</b>	\$86,966	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$18,193	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **Richwood Fire Protection District**

Unit Code: **007/030/06** County: **Calhoun**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,000**

Equalized Assessed Valuation: **\$10,316,810**

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:	<b>\$38,500</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$21,931</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$15,230</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$15</b>	\$103	\$74
Per Capita Expenditures:	<b>\$10</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$6,701</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>296.79%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$45,201</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$30</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,328	\$
Total Unreserved Funds:	<b>\$45,201</b>	\$86,966	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$18,193	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	\$26,216	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$31	\$108	\$67
Revenue Collected During FY 16:	\$87,083	\$199,777	\$136,713
Expenditures During FY 16:	\$53,952	\$201,922	\$124,648
Per Capita Revenue:	\$103	\$103	\$74
Per Capita Expenditures:	\$64	\$106	\$64
Revenues over (under) Expenditures:	\$33,131	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	110.00%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$59,347	\$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:	\$	\$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:	\$115,094	\$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: **Philo Fire Protection District**

Unit Code: 010/110/06 County: Champaign

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$175,123

Equalized Assessed Valuation: \$55,105,783

Population: 1,800

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$56,121</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$31</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$122,832</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$111,780</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$68</b>	\$103	\$74
Per Capita Expenditures:	<b>\$62</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$11,052</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>60.09%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$67,173</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$37</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	<b>\$67,173</b>	\$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:	\$134,471	\$122,070	\$
Per Capita Debt:	\$75	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Rolling Acres Fire Protection District**

Unit Code: 010/115/06 County: Champaign

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$31,107

Equalized Assessed Valuation: \$8,719,430

Population: 625

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:	\$16,532	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$26	\$108	\$67
Revenue Collected During FY 16:	\$34,703	\$199,777	\$136,713
Expenditures During FY 16:	\$31,107	\$201,922	\$124,648
Per Capita Revenue:	\$56	\$103	\$74
Per Capita Expenditures:	\$50	\$106	\$64
Revenues over (under) Expenditures:	\$3,596	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	64.71%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$20,128	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$32	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,127	\$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: **Piper City Fire Protection District**

Unit Code: 027/030/06 County: Ford

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$99,325

Equalized Assessed Valuation: \$19,545,041

Population: 1,120

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$1,950

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$50,916	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$45	\$108	\$67
Revenue Collected During FY 16:	\$92,852	\$199,777	\$136,713
Expenditures During FY 16:	\$91,625	\$201,922	\$124,648
Per Capita Revenue:	\$83	\$103	\$74
Per Capita Expenditures:	\$82	\$106	\$64
Revenues over (under) Expenditures:	\$1,227	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	56.91%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$52,143	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$47	\$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:	\$52,143	\$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:	\$962,593	\$2,861,221	\$311,205
Per Capita Debt:	\$40	\$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: **Paxton Fire Protection District**

Unit Code: **027/020/06** County: **Ford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$221,721**

Equalized Assessed Valuation: **\$70,666,197**

Population: **6,737**

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:	<b>\$70,810</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$241,843</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$195,447</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$36</b>	\$103	\$74
Per Capita Expenditures:	<b>\$29</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$46,396</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>59.97%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$117,206</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$17</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,328	\$
Total Unreserved Funds:	<b>\$43,434</b>	\$86,966	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$18,193	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	\$73,597	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Pleasantview Fire Protection District**

Unit Code: **016/280/06** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,454,641**

Equalized Assessed Valuation: **\$1,207,254,422**

Population: **25,000**

Employees:

Full Time: **48**

Part Time: **32**

Salaries Paid: **\$6,026,353**

#### Blended Component Units

Number Submitted = 1

Fire Fighters' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$525,985</b>	<b>\$2,694,869</b>	<b>\$1,475,723</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$2,066</b>	<b>\$101</b>
Revenue Collected During FY 16:	<b>\$11,214,192</b>	<b>\$4,691,667</b>	<b>\$3,107,082</b>
Expenditures During FY 16:	<b>\$10,830,933</b>	<b>\$4,603,473</b>	<b>\$2,948,757</b>
Per Capita Revenue:	<b>\$449</b>	<b>\$2,610</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$433</b>	<b>\$2,775</b>	<b>\$219</b>
Revenues over (under) Expenditures:	<b>\$383,259</b>	<b>\$88,193</b>	<b>\$54,557</b>
Ratio of Fund Balance to Expenditures:	<b>3.32%</b>	<b>76.55%</b>	<b>45.95%</b>
Ending Fund Balance for FY 16:	<b>\$359,744</b>	<b>\$2,860,696</b>	<b>\$1,506,313</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$1,905</b>	<b>\$97</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$35,765</b>	<b>\$678,627</b>	<b>\$119,499</b>
Total Unrestricted Net Assets:	<b>-\$38,396,783</b>	<b>-\$1,811,877</b>	<b>\$517,642</b>



# 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:	\$691,471	\$2,861,221	\$311,205
Per Capita Debt:	\$42	\$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: **Roberts Park Fire Protection District**

Unit Code: 016/310/06 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,301,492

Equalized Assessed Valuation: \$243,536,366

Population: 20,100

Employees:

    Full Time: 18

    Part Time: 47

    Salaries Paid: \$2,407,522

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,606,207</b>	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	<b>\$80</b>	\$2,066	\$101
Revenue Collected During FY 16:	<b>\$4,297,198</b>	\$4,691,667	\$3,107,082
Expenditures During FY 16:	<b>\$4,159,138</b>	\$4,603,473	\$2,948,757
Per Capita Revenue:	<b>\$214</b>	\$2,610	\$223
Per Capita Expenditures:	<b>\$207</b>	\$2,775	\$219
Revenues over (under) Expenditures:	<b>\$138,060</b>	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	<b>41.94%</b>	76.55%	45.95%
Ending Fund Balance for FY 16:	<b>\$1,744,267</b>	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	<b>\$87</b>	\$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:	<b>\$2,676,061</b>	\$678,627	\$119,499
Total Unrestricted Net Assets:	<b>-\$931,794</b>	-\$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:	\$242,563	\$2,861,221	\$311,205
Per Capita Debt:	\$12	\$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: **Prairie Licking Fire Protection District**

Unit Code: 017/045/06 County: Crawford

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$86,885

Equalized Assessed Valuation: \$13,499,384

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:	<b>\$36,385</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$60,989</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$50,688</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$68</b>	\$103	\$74
Per Capita Expenditures:	<b>\$56</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$10,301</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>92.10%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$46,686</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$52</b>	\$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: **Robinson Twp Fire Protection District**

Unit Code: 017/050/06 County: Crawford

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,170,050

Equalized Assessed Valuation: \$298,590,582

Population: 7,713

Employees:

    Full Time: 9

    Part Time:

    Salaries Paid: \$507,274

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,094,421</b>	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	<b>\$142</b>	\$2,066	\$101
Revenue Collected During FY 16:	<b>\$973,258</b>	\$4,691,667	\$3,107,082
Expenditures During FY 16:	<b>\$833,826</b>	\$4,603,473	\$2,948,757
Per Capita Revenue:	<b>\$126</b>	\$2,610	\$223
Per Capita Expenditures:	<b>\$108</b>	\$2,775	\$219
Revenues over (under) Expenditures:	<b>\$139,432</b>	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	<b>147.97%</b>	76.55%	45.95%
Ending Fund Balance for FY 16:	<b>\$1,233,853</b>	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	<b>\$160</b>	\$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:	<b>\$11,074</b>	\$678,627	\$119,499
Total Unrestricted Net Assets:	<b>\$1,222,779</b>	-\$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:	\$588,967	\$2,861,221	\$311,205
Per Capita Debt:	\$76	\$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: **Roselle #1 Fire Protection District**

Unit Code: **022/185/06** County: **Dupage**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,061,721**

Equalized Assessed Valuation: **\$131,191,271**

Population: **23,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

Number Submitted = 1  
 Roselle#1 Fire Protection District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$562,254</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$830,842</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$665,257</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>\$165,585</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>109.41%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$727,839</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$32</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$162,690</b>	<b>\$18,193</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$565,149</b>	<b>\$79,898</b>	<b>\$</b>



# 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:	\$91,256	\$122,070	\$
Per Capita Debt:	\$59	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: 016/240/06 County: Cook

Fiscal Year End: 12/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,374,242

Equalized Assessed Valuation: \$360,823,009

Population: 15,000

Employees:

    Full Time: 21

    Part Time:

    Salaries Paid: \$1,779,844

#### Blended Component Units

Number Submitted = 2

Firefighters' Pension

Foreign Fire

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,685,593	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$112	\$2,066	\$101
Revenue Collected During FY 16:	\$4,112,704	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$4,058,647	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$274	\$2,610	\$223
Per Capita Expenditures:	\$271	\$2,775	\$219
Revenues over (under) Expenditures:	\$54,057	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	42.67%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,731,773	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$115	\$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:	\$840,261	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$1,040,476	-\$1,811,877	\$517,642



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$162,500	\$2,861,221	\$311,205
Per Capita Debt:	\$11	\$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:	\$1,461,820	\$122,070	\$
Per Capita Debt:	\$487	\$59	\$
General Obligation Debt over EAV:	2.05%	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: **Prairie Fire Protection District**

Unit Code: **057/155/06** County: **Madison**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$106,550**

Equalized Assessed Valuation: **\$28,132,690**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$67,772</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$56</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$101,055</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$57,106</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$84</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$48</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>\$43,949</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>195.64%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$111,721</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$93</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,328</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$111,721</b>	<b>\$86,966</b>	<b>\$</b>

##### Net Assets

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



# 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:	\$449,407	\$122,070	\$
Per Capita Debt:	\$10	\$59	\$
General Obligation Debt over EAV:	0.84%	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: **Pearl City Fire Protection District**

Unit Code: **089/080/06** County: **Stephenson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$601,400**

Equalized Assessed Valuation: **\$35,031,058**

Population: **1,350**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$9,099**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$389,941</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$289</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$262,254</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$153,424</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$194</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$114</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>\$108,830</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>325.09%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$498,771</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$369</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,328</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$498,771</b>	<b>\$86,966</b>	<b>\$</b>

##### Net Assets

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



# 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:	\$398,500	\$122,070	\$
Per Capita Debt:	\$510	\$59	\$
General Obligation Debt over EAV:	1.70%	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: **Pleasant View Fire Protection District**

Unit Code: 090/140/06 County: Tazewell

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$36,560

Equalized Assessed Valuation: \$21,010,380

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:	<b>\$3,765</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$39,448</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$36,195</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$8</b>	\$103	\$74
Per Capita Expenditures:	<b>\$7</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$3,253</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>19.39%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$7,018</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$1</b>	\$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: **Powerton Fire Protection District**

Unit Code: **090/150/06** County: **Tazewell**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$325,073**

Equalized Assessed Valuation: **\$15,526,211**

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:	<b>\$933</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$323,441</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$323,786</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$3,234</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$3,238</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>-\$345</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>0.18%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$588</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$18,193</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$588</b>	<b>\$79,898</b>	<b>\$</b>



# 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: **Rankin Fire Protection District**

Unit Code: **092/060/06** County: **Vermilion**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$177,806**

Equalized Assessed Valuation: **\$26,588,350**

Population: **561**

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:	<b>\$46,517</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$83</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$128,888</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$145,144</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$230</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$259</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>-\$16,256</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>20.85%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$30,261</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$54</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

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

##### Net Assets

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



# 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: **Riverton Area Fire Protection District**

Unit Code: 083/155/06 County: Sangamon

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$325,000

Equalized Assessed Valuation: \$97,219,322

Population: 8,000

Employees:

    Full Time:

    Part Time: 22

    Salaries Paid: \$41,101

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$286,780</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$284,389</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$257,506</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$36</b>	\$103	\$74
Per Capita Expenditures:	<b>\$32</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$26,883</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>121.81%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$313,663</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$39</b>	\$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:	<b>\$313,663</b>	\$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:	\$720,000	\$122,070	\$
Per Capita Debt:	\$90	\$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: **Rossville Fire Protection District**

Unit Code: 092/075/06 County: Vermilion

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$155,810

Equalized Assessed Valuation: \$22,126,452

Population: 1,230

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:	<b>\$125,165</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$154,260</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$144,090</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$125</b>	\$103	\$74
Per Capita Expenditures:	<b>\$117</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$10,170</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>93.92%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$135,335</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$110</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	<b>\$135,335</b>	\$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:	\$737,000	\$122,070	\$
Per Capita Debt:	\$599	\$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: **Pleasant Plains Fire Protection District**

Unit Code: 083/150/06 County: Sangamon

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$455,800

Equalized Assessed Valuation: \$68,167,849

Population: 3,000

Employees:

    Full Time:

    Part Time: 27

    Salaries Paid: \$24,608

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$312,085</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$104</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$225,305</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$489,294</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$75</b>	\$103	\$74
Per Capita Expenditures:	<b>\$163</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>-\$263,989</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>9.83%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$48,096</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$16</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	<b>\$48,132</b>	\$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:	\$56,107	\$122,070	\$
Per Capita Debt:	\$19	\$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: **Prophetstown Fire Protection District**

Unit Code: 098/040/06 County: Whiteside

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$596,700

Equalized Assessed Valuation: \$59,224,986

Population: 4,000

Employees:

    Full Time:

    Part Time: 12

    Salaries Paid: \$170,926

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$609,139</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$152</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$581,759</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$534,966</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$145</b>	\$103	\$74
Per Capita Expenditures:	<b>\$134</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$46,793</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>122.61%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$655,932</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$164</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	<b>\$655,931</b>	\$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: **Rock Falls Rural Fire Protection District**

Unit Code: 098/050/06 County: Whiteside

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$140,588

Equalized Assessed Valuation: \$79,726,543

Population: 4,000

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:	<b>\$154,912</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$142,505</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$136,376</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$36</b>	\$103	\$74
Per Capita Expenditures:	<b>\$34</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$6,129</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>118.09%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$161,041</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$40</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	<b>\$161,042</b>	\$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:	\$175,000	\$2,861,221	\$311,205
Per Capita Debt:	\$25	\$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: **Plainfield Fire Protection District**

Unit Code: **099/120/06** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,302,519**

Equalized Assessed Valuation: **\$1,541,316,830**

Population: **42,933**

Employees:

    Full Time: **72**

    Part Time: **38**

    Salaries Paid: **\$7,992,067**

#### Blended Component Units

Number Submitted = 1  
 Fire Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$15,369,431</b>	<b>\$2,694,869</b>	<b>\$1,475,723</b>
Per Capita Beginning Fund Balance:	<b>\$358</b>	<b>\$2,066</b>	<b>\$101</b>
Revenue Collected During FY 16:	<b>\$17,550,808</b>	<b>\$4,691,667</b>	<b>\$3,107,082</b>
Expenditures During FY 16:	<b>\$16,622,367</b>	<b>\$4,603,473</b>	<b>\$2,948,757</b>
Per Capita Revenue:	<b>\$409</b>	<b>\$2,610</b>	<b>\$223</b>
Per Capita Expenditures:	<b>\$387</b>	<b>\$2,775</b>	<b>\$219</b>
Revenues over (under) Expenditures:	<b>\$928,441</b>	<b>\$88,193</b>	<b>\$54,557</b>
Ratio of Fund Balance to Expenditures:	<b>146.84%</b>	<b>76.55%</b>	<b>45.95%</b>
Ending Fund Balance for FY 16:	<b>\$24,407,872</b>	<b>\$2,860,696</b>	<b>\$1,506,313</b>
Per Capita Ending Fund Balance:	<b>\$569</b>	<b>\$1,905</b>	<b>\$97</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,306,466</b>	<b>\$678,627</b>	<b>\$119,499</b>
Total Unrestricted Net Assets:	<b>\$16,604,699</b>	<b>-\$1,811,877</b>	<b>\$517,642</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$25,446,329	\$2,861,221	\$311,205
Per Capita Debt:	\$593	\$107	\$22
General Obligation Debt over EAV:	0.13%	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: **Rockdale Fire Protection District**

Unit Code: 099/125/06 County: Will

Fiscal Year End: 12/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,109,372

Equalized Assessed Valuation: \$66,042,270

Population: 1,974

Employees:

    Full Time:

    Part Time: 29

    Salaries Paid: \$28,086

#### 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:	\$1,232,702	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$624	\$108	\$67
Revenue Collected During FY 16:	\$422,650	\$199,777	\$136,713
Expenditures During FY 16:	\$415,911	\$201,922	\$124,648
Per Capita Revenue:	\$214	\$103	\$74
Per Capita Expenditures:	\$211	\$106	\$64
Revenues over (under) Expenditures:	\$6,739	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	298.01%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$1,239,441	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$628	\$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:	\$275,302	\$18,193	\$
Total Unrestricted Net Assets:	\$299,853	\$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

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

#### Local Government Profile

Unit Name: **Rockton Fire Protection District**

Unit Code: 101/100/06 County: Winnebago

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,703,379

Equalized Assessed Valuation: \$206,112,649

Population: 7,525

Employees:

    Full Time:

    Part Time: 44

    Salaries Paid: \$447,582

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$3,554,471</b>	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	<b>\$472</b>	\$2,066	\$101
Revenue Collected During FY 16:	<b>\$1,900,721</b>	\$4,691,667	\$3,107,082
Expenditures During FY 16:	<b>\$1,749,556</b>	\$4,603,473	\$2,948,757
Per Capita Revenue:	<b>\$253</b>	\$2,610	\$223
Per Capita Expenditures:	<b>\$232</b>	\$2,775	\$219
Revenues over (under) Expenditures:	<b>\$151,165</b>	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	<b>211.80%</b>	76.55%	45.95%
Ending Fund Balance for FY 16:	<b>\$3,705,636</b>	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	<b>\$492</b>	\$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:	<b>\$3,705,636</b>	-\$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: **Ridge Farm Fire Protection District**

Unit Code: 092/070/06 County: Vermilion

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$210,392

Equalized Assessed Valuation: \$19,040,314

Population: 989

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:	\$147,409	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$149	\$108	\$67
Revenue Collected During FY 16:	\$58,055	\$199,777	\$136,713
Expenditures During FY 16:	\$57,513	\$201,922	\$124,648
Per Capita Revenue:	\$59	\$103	\$74
Per Capita Expenditures:	\$58	\$106	\$64
Revenues over (under) Expenditures:	\$542	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	257.25%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$147,951	\$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:	\$16,047	\$18,193	\$
Total Unrestricted Net Assets:	\$131,904	\$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: **Pearl Fire Protection District**

Unit Code: **075/043/06** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,284**

Equalized Assessed Valuation: **\$2,777,552**

Population: **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:	<b>\$19,957</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$50</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$9,407</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$11,812</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>-\$2,405</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>148.86%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$17,583</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$44</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,328</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$17,583</b>	<b>\$86,966</b>	<b>\$</b>

##### Net Assets

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



# 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: **Roanoke Fire Protection District**

Unit Code: **102/065/06** County: **Woodford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$872,600**

Equalized Assessed Valuation: **\$54,855,313**

Population: **2,073**

Employees:

    Full Time:

    Part Time: **33**

    Salaries Paid: **\$20,051**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$547,297	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$264	\$108	\$67
Revenue Collected During FY 16:	\$318,074	\$199,777	\$136,713
Expenditures During FY 16:	\$210,250	\$201,922	\$124,648
Per Capita Revenue:	\$153	\$103	\$74
Per Capita Expenditures:	\$101	\$106	\$64
Revenues over (under) Expenditures:	\$107,824	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	311.59%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$655,121	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$316	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$655,122	\$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: **Ridge Lake Fire Protection District**

Unit Code: 060/060/06 County: Mason

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$38,460

Equalized Assessed Valuation: \$3,858,994

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:	\$20,219	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$22	\$108	\$67
Revenue Collected During FY 16:	\$20,846	\$199,777	\$136,713
Expenditures During FY 16:	\$20,697	\$201,922	\$124,648
Per Capita Revenue:	\$23	\$103	\$74
Per Capita Expenditures:	\$23	\$106	\$64
Revenues over (under) Expenditures:	\$149	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	98.41%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$20,368	\$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:	\$	\$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:	\$402,023	\$2,861,221	\$311,205
Per Capita Debt:	\$73	\$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: **Randolph Township Fire Protection District**

Unit Code: **064/160/06** County: **McLean**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$446,809**

Equalized Assessed Valuation: **\$64,198,382**

Population: **3,268**

Employees:

    Full Time:

    Part Time: **38**

    Salaries Paid: **\$22,358**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$216,224</b>	<b>\$209,108</b>	<b>\$117,687</b>
Per Capita Beginning Fund Balance:	<b>\$66</b>	<b>\$108</b>	<b>\$67</b>
Revenue Collected During FY 16:	<b>\$364,331</b>	<b>\$199,777</b>	<b>\$136,713</b>
Expenditures During FY 16:	<b>\$310,407</b>	<b>\$201,922</b>	<b>\$124,648</b>
Per Capita Revenue:	<b>\$111</b>	<b>\$103</b>	<b>\$74</b>
Per Capita Expenditures:	<b>\$95</b>	<b>\$106</b>	<b>\$64</b>
Revenues over (under) Expenditures:	<b>\$53,924</b>	<b>-\$2,145</b>	<b>\$8,419</b>
Ratio of Fund Balance to Expenditures:	<b>87.03%</b>	<b>172.05%</b>	<b>98.31%</b>
Ending Fund Balance for FY 16:	<b>\$270,148</b>	<b>\$221,210</b>	<b>\$129,869</b>
Per Capita Ending Fund Balance:	<b>\$83</b>	<b>\$112</b>	<b>\$73</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,328</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$270,148</b>	<b>\$86,966</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$360,000	\$122,070	\$
Per Capita Debt:	\$110	\$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: Petersburg Community Fire Protection District

Unit Code: 065/030/06 County: Menard

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$179,234

Equalized Assessed Valuation: \$84,000,000

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:	\$79,945	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$16	\$108	\$67
Revenue Collected During FY 16:	\$158,787	\$199,777	\$136,713
Expenditures During FY 16:	\$140,378	\$201,922	\$124,648
Per Capita Revenue:	\$32	\$103	\$74
Per Capita Expenditures:	\$28	\$106	\$64
Revenues over (under) Expenditures:	\$18,409	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	39.67%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$55,683	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$11	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$55,682	\$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:	\$413,335	\$122,070	\$
Per Capita Debt:	\$83	\$59	\$
General Obligation Debt over EAV:	0.49%	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: **Rivoli Fire Protection District**

Unit Code: **066/050/06** County: **Mercer**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$96,450**

Equalized Assessed Valuation: **\$17,504,728**

Population: **1,210**

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:	<b>\$183,629</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$152</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$58,093</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$39,868</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$48</b>	\$103	\$74
Per Capita Expenditures:	<b>\$33</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$18,225</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>506.31%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$201,854</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$167</b>	\$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:	<b>\$201,854</b>	\$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: **Raymond Fire Protection District**

Unit Code: **068/020/06** County: **Montgomery**

Fiscal Year End: **7/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$329,860**

Equalized Assessed Valuation: **\$46,897,961**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$90,452</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$155,255</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$154,323</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$129</b>	\$103	\$74
Per Capita Expenditures:	<b>\$129</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$932</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>59.22%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$91,384</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$76</b>	\$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:	<b>\$197</b>	\$18,193	\$
Total Unrestricted Net Assets:	<b>\$91,187</b>	\$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:	\$115,000	\$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: **Rochester Fire Protection District**

Unit Code: 083/160/06 County: Sangamon

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,022,650

Equalized Assessed Valuation: \$178,398,292

Population: 4,500

Employees:

    Full Time:

    Part Time: 48

    Salaries Paid: \$122,599

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$501,618	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$111	\$108	\$67
Revenue Collected During FY 16:	\$551,352	\$199,777	\$136,713
Expenditures During FY 16:	\$539,946	\$201,922	\$124,648
Per Capita Revenue:	\$123	\$103	\$74
Per Capita Expenditures:	\$120	\$106	\$64
Revenues over (under) Expenditures:	\$11,406	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	95.01%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$513,024	\$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:	\$134,146	\$18,193	\$
Total Unrestricted Net Assets:	\$378,878	\$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:	\$476,656	\$122,070	\$
Per Capita Debt:	\$106	\$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: **Pinckneyville Rural Fire Protection District**

Unit Code: **073/010/06** County: **Perry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$159,385**

Equalized Assessed Valuation: **\$46,606,998**

Population: **3,300**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$33,432**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$95,908</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$159,696</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$91,538</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$48</b>	\$103	\$74
Per Capita Expenditures:	<b>\$28</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$68,158</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>147.93%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$135,413</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$41</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,328	\$
Total Unreserved Funds:	<b>\$135,413</b>	\$86,966	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$18,193	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	\$36,115	\$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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$140,996	\$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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$98,218	\$122,070	\$
Per Capita Debt:	\$47	\$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: **Rural Griggsville Fire Protection District**

Unit Code: **075/053/06** County: **Pike**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$16,578**

Equalized Assessed Valuation: **\$13,912,492**

Population: **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:	<b>\$3,413</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$16,578</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$15,724</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$41</b>	\$103	\$74
Per Capita Expenditures:	<b>\$39</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$854</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>27.14%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$4,267</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$11</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,328	\$
Total Unreserved Funds:	<b>\$4,266</b>	\$86,966	\$

##### Net Assets

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

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

#### Local Government Profile

Unit Name: **Rural Pope County Fire Protection District**

Unit Code: 076/010/06 County: Pope

Fiscal Year End: 9/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$210,943

Equalized Assessed Valuation: \$38,904,550

Population: 3,573

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:	<b>\$96,238</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$140,266</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$101,696</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$39</b>	\$103	\$74
Per Capita Expenditures:	<b>\$28</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$38,570</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>132.56%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$134,808</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$38</b>	\$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:	<b>\$134,808</b>	\$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: **Rapids City Fire Protection District**

Unit Code: 081/130/06 County: Rock Island

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$569,350

Equalized Assessed Valuation: \$117,222,329

Population: 9,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$6,000

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$268,520	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$30	\$108	\$67
Revenue Collected During FY 16:	\$352,888	\$199,777	\$136,713
Expenditures During FY 16:	\$255,276	\$201,922	\$124,648
Per Capita Revenue:	\$39	\$103	\$74
Per Capita Expenditures:	\$28	\$106	\$64
Revenues over (under) Expenditures:	\$97,612	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	143.43%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$366,132	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$41	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$337,213	\$12,328	\$
Total Unreserved Funds:	\$28,918	\$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:	\$150,000	\$122,070	\$
Per Capita Debt:	\$17	\$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: **Reynolds Fire Protection District**

Unit Code: **081/140/06** County: **Rock Island**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$168,278**

Equalized Assessed Valuation: **\$43,039,844**

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:	<b>\$88,538</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$174,122</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$103,135</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$12</b>	\$103	\$74
Per Capita Expenditures:	<b>\$7</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$70,987</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>154.68%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$159,525</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$11</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$12,328	\$
Total Unreserved Funds:	<b>\$159,527</b>	\$86,966	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$18,193	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	\$91,051	\$122,070	\$
Per Capita Debt:	\$33	\$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: **Polo Fire Protection District**

Unit Code: 071/080/06 County: Ogle

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$799,500

Equalized Assessed Valuation: \$76,355,880

Population: 6,300

Employees:

    Full Time:

    Part Time: 43

    Salaries Paid: \$69,910

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$175,876</b>	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$108	\$67
Revenue Collected During FY 16:	<b>\$657,105</b>	\$199,777	\$136,713
Expenditures During FY 16:	<b>\$611,182</b>	\$201,922	\$124,648
Per Capita Revenue:	<b>\$104</b>	\$103	\$74
Per Capita Expenditures:	<b>\$97</b>	\$106	\$64
Revenues over (under) Expenditures:	<b>\$45,923</b>	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	<b>36.29%</b>	172.05%	98.31%
Ending Fund Balance for FY 16:	<b>\$221,799</b>	\$221,210	\$129,869
Per Capita Ending Fund Balance:	<b>\$35</b>	\$112	\$73

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$69,808</b>	\$12,328	\$
Total Unreserved Funds:	<b>\$136,340</b>	\$86,966	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$15,695	\$122,070	\$
Per Capita Debt:	\$2	\$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:	\$	\$	\$