



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **South Wilmington Fire Protection District**

Unit Code: **032/050/06** County: **Grundy**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$96,940**

Equalized Assessed Valuation: **\$18,291,710**

Population: **671**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,440	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$11	\$108	\$67
Revenue Collected During FY 16:	\$84,218	\$199,777	\$136,713
Expenditures During FY 16:	\$86,537	\$201,922	\$124,648
Per Capita Revenue:	\$126	\$103	\$74
Per Capita Expenditures:	\$129	\$106	\$64
Revenues over (under) Expenditures:	-\$2,319	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	5.92%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$5,121	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$8	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,484	\$18,193	\$
Total Unrestricted Net Assets:	\$2,637	\$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: **Somonauk Community Fire Protection District**

Unit Code: 019/090/06 County: Dekalb

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$971,717

Equalized Assessed Valuation: \$147,043,975

Population: 9,000

Employees:

 Full Time:

 Part Time: 30

 Salaries Paid: \$175,811

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:	\$1,855,345	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$206	\$2,066	\$101
Revenue Collected During FY 16:	\$941,484	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$971,717	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$105	\$2,610	\$223
Per Capita Expenditures:	\$108	\$2,775	\$219
Revenues over (under) Expenditures:	-\$30,233	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	187.82%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,825,112	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$203	\$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:	\$27,675	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$304,007	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$239,390	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$23	\$108	\$67
Revenue Collected During FY 16:	\$349,256	\$199,777	\$136,713
Expenditures During FY 16:	\$318,220	\$201,922	\$124,648
Per Capita Revenue:	\$33	\$103	\$74
Per Capita Expenditures:	\$31	\$106	\$64
Revenues over (under) Expenditures:	\$31,036	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	84.98%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$270,426	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$26	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,321	\$12,328	\$
Total Unreserved Funds:	\$247,107	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$270,427	\$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: **South Westmont Fire Protection District**

Unit Code: 022/190/06 County: Dupage

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$68,615

Equalized Assessed Valuation: \$17,239,950

Population: 220

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$33,261	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$151	\$108	\$67
Revenue Collected During FY 16:	\$35,586	\$199,777	\$136,713
Expenditures During FY 16:	\$49,145	\$201,922	\$124,648
Per Capita Revenue:	\$162	\$103	\$74
Per Capita Expenditures:	\$223	\$106	\$64
Revenues over (under) Expenditures:	-\$13,559	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	40.09%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$19,702	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$90	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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:	Tri-State Fire Protection District		
Unit Code:	022/200/06	County:	Dupage
Fiscal Year End:	5/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,249,063		
Equalized Assessed Valuation:	\$1,410,113,948		
Population:	43,000		
Employees:			
Full Time:	53		
Part Time:	4		
Salaries Paid:	\$5,796,953		

Blended Component Units

Number Submitted = 2
Firefighters' Pension Fund
Foreign Fire Insurance Premium Tax Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,130,361	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$96	\$2,066	\$101
Revenue Collected During FY 16:	\$12,139,516	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$12,668,016	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$282	\$2,610	\$223
Per Capita Expenditures:	\$295	\$2,775	\$219
Revenues over (under) Expenditures:	-\$528,500	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	26.63%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$3,373,289	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$78	\$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:	\$67,922	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$19,808,895	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$38,484,371	\$2,861,221	\$311,205
Per Capita Debt:	\$895	\$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: **Shumway Fire Protection District**

Unit Code: **025/035/06** County: **Effingham**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$325,000**

Equalized Assessed Valuation: **\$112,245,154**

Population: **2,150**

Employees:

 Full Time:

 Part Time: **27**

 Salaries Paid: **\$26,150**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$314,522	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$146	\$108	\$67
Revenue Collected During FY 16:	\$372,013	\$199,777	\$136,713
Expenditures During FY 16:	\$302,785	\$201,922	\$124,648
Per Capita Revenue:	\$173	\$103	\$74
Per Capita Expenditures:	\$141	\$106	\$64
Revenues over (under) Expenditures:	\$69,228	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	126.74%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$383,750	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$178	\$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:	\$651,296	\$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: **Teutopolis Fire Protection District**

Unit Code: **025/040/06** County: **Effingham**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$690,550**

Equalized Assessed Valuation: **\$82,628,180**

Population: **1,530**

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:	\$240,648	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$157	\$108	\$67
Revenue Collected During FY 16:	\$256,453	\$199,777	\$136,713
Expenditures During FY 16:	\$142,937	\$201,922	\$124,648
Per Capita Revenue:	\$168	\$103	\$74
Per Capita Expenditures:	\$93	\$106	\$64
Revenues over (under) Expenditures:	\$113,516	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	247.78%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$354,164	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$231	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$354,164	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$66,036	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$44	\$108	\$67
Revenue Collected During FY 16:	\$128,255	\$199,777	\$136,713
Expenditures During FY 16:	\$95,486	\$201,922	\$124,648
Per Capita Revenue:	\$86	\$103	\$74
Per Capita Expenditures:	\$64	\$106	\$64
Revenues over (under) Expenditures:	\$32,769	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	103.48%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$98,805	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$66	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$98,805	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$42,616	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$14	\$108	\$67
Revenue Collected During FY 16:	\$66,299	\$199,777	\$136,713
Expenditures During FY 16:	\$67,944	\$201,922	\$124,648
Per Capita Revenue:	\$22	\$103	\$74
Per Capita Expenditures:	\$23	\$106	\$64
Revenues over (under) Expenditures:	-\$1,645	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	60.30%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$40,971	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$14	\$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:	\$42,636	\$122,070	\$
Per Capita Debt:	\$14	\$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:	\$21,422	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$29	\$108	\$67
Revenue Collected During FY 16:	\$44,820	\$199,777	\$136,713
Expenditures During FY 16:	\$39,811	\$201,922	\$124,648
Per Capita Revenue:	\$60	\$103	\$74
Per Capita Expenditures:	\$53	\$106	\$64
Revenues over (under) Expenditures:	\$5,009	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	66.39%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$26,431	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$35	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$26,431	\$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: **Sullivant Twp Fire Protection District**

Unit Code: **027/050/06** County: **Ford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$188,450**

Equalized Assessed Valuation: **\$13,835,438**

Population: **725**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$48,071	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$66	\$108	\$67
Revenue Collected During FY 16:	\$79,944	\$199,777	\$136,713
Expenditures During FY 16:	\$180,978	\$201,922	\$124,648
Per Capita Revenue:	\$110	\$103	\$74
Per Capita Expenditures:	\$250	\$106	\$64
Revenues over (under) Expenditures:	-\$101,034	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	16.04%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$29,037	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$40	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$29,037	\$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:	\$240,577	\$122,070	\$
Per Capita Debt:	\$332	\$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:	\$42,872	\$122,070	\$
Per Capita Debt:	\$9	\$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: **Tri-Township Fire Protection District**

Unit Code: 001/100/06 County: Adams

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$986,145

Equalized Assessed Valuation: \$251,779,632

Population: 11,700

Employees:

 Full Time: 9

 Part Time: 6

 Salaries Paid: \$542,599

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$263,081	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$22	\$2,066	\$101
Revenue Collected During FY 16:	\$908,433	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$938,234	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$78	\$2,610	\$223
Per Capita Expenditures:	\$80	\$2,775	\$219
Revenues over (under) Expenditures:	-\$29,801	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	25.02%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$234,740	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$20	\$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:	\$17,093	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$3,859,570	-\$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:	\$307,062	\$2,861,221	\$311,205
Per Capita Debt:	\$26	\$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: **Table Grove Fire Protection District**

Unit Code: **029/130/06** County: **Fulton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$42,730**

Equalized Assessed Valuation: **\$15,989,380**

Population: **671**

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:	\$66,189	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$99	\$108	\$67
Revenue Collected During FY 16:	\$48,629	\$199,777	\$136,713
Expenditures During FY 16:	\$60,962	\$201,922	\$124,648
Per Capita Revenue:	\$72	\$103	\$74
Per Capita Expenditures:	\$91	\$106	\$64
Revenues over (under) Expenditures:	-\$12,333	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	88.34%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$53,856	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$80	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$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:	\$36,925	\$122,070	\$
Per Capita Debt:	\$55	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$242,803	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$162	\$108	\$67
Revenue Collected During FY 16:	\$144,578	\$199,777	\$136,713
Expenditures During FY 16:	\$115,679	\$201,922	\$124,648
Per Capita Revenue:	\$96	\$103	\$74
Per Capita Expenditures:	\$77	\$106	\$64
Revenues over (under) Expenditures:	\$28,899	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	234.88%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$271,702	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$181	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$271,703	\$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:	\$202,790	\$122,070	\$
Per Capita Debt:	\$135	\$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:	\$119,537	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$159	\$108	\$67
Revenue Collected During FY 16:	\$54,943	\$199,777	\$136,713
Expenditures During FY 16:	\$21,989	\$201,922	\$124,648
Per Capita Revenue:	\$73	\$103	\$74
Per Capita Expenditures:	\$29	\$106	\$64
Revenues over (under) Expenditures:	\$32,954	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	695.65%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$152,967	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$204	\$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: **Sheldon Fire Protection District**

Unit Code: **038/170/06** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$129,800**

Equalized Assessed Valuation: **\$37,258,740**

Population: **1,800**

Employees:

 Full Time:

 Part Time: **29**

 Salaries Paid: **\$8,562**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$166,326	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$92	\$108	\$67
Revenue Collected During FY 16:	\$119,826	\$199,777	\$136,713
Expenditures During FY 16:	\$83,194	\$201,922	\$124,648
Per Capita Revenue:	\$67	\$103	\$74
Per Capita Expenditures:	\$46	\$106	\$64
Revenues over (under) Expenditures:	\$36,632	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	243.96%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$202,958	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$113	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$202,958	\$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:	\$166,160	\$122,070	\$
Per Capita Debt:	\$92	\$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:	\$192,767	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$565	\$108	\$67
Revenue Collected During FY 16:	\$59,042	\$199,777	\$136,713
Expenditures During FY 16:	\$46,587	\$201,922	\$124,648
Per Capita Revenue:	\$173	\$103	\$74
Per Capita Expenditures:	\$137	\$106	\$64
Revenues over (under) Expenditures:	\$12,455	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	440.51%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$205,222	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$602	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,961	\$12,328	\$
Total Unreserved Funds:	\$201,261	\$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:	\$18,776	\$122,070	\$
Per Capita Debt:	\$55	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Tower Rock Fire Protection District**

Unit Code: **039/010/06** County: **Jackson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$104,950**

Equalized Assessed Valuation: **\$36,255,717**

Population: **575**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$2,610**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$92,964	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$162	\$108	\$67
Revenue Collected During FY 16:	\$56,580	\$199,777	\$136,713
Expenditures During FY 16:	\$53,113	\$201,922	\$124,648
Per Capita Revenue:	\$98	\$103	\$74
Per Capita Expenditures:	\$92	\$106	\$64
Revenues over (under) Expenditures:	\$3,467	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	181.56%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$96,431	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$168	\$112	\$73

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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:	\$159,764	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$46	\$108	\$67
Revenue Collected During FY 16:	\$738,948	\$199,777	\$136,713
Expenditures During FY 16:	\$207,812	\$201,922	\$124,648
Per Capita Revenue:	\$211	\$103	\$74
Per Capita Expenditures:	\$59	\$106	\$64
Revenues over (under) Expenditures:	\$531,136	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	332.46%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$690,900	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$197	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$690,900	\$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:	\$80,000	\$122,070	\$
Per Capita Debt:	\$23	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Elgin & Countryside Fire Protection District	
Unit Code:	045/170/06	County: Kane
Fiscal Year End:	5/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,550,334	
Equalized Assessed Valuation:	\$686,956,910	
Population:	26,000	
Employees:		
	Full Time:	32
	Part Time:	21
	Salaries Paid:	\$3,440,528

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,624,675	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$178	\$2,066	\$101
Revenue Collected During FY 16:	\$6,411,538	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$6,204,878	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$247	\$2,610	\$223
Per Capita Expenditures:	\$239	\$2,775	\$219
Revenues over (under) Expenditures:	\$206,660	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	77.86%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$4,831,335	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$186	\$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:	\$658,502	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sugar Grove Fire Protection District**

Unit Code: **045/190/06** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,697,198**

Equalized Assessed Valuation: **\$410,484,414**

Population: **9,100**

Employees:

Full Time: **17**

Part Time: **20**

Salaries Paid: **\$1,681,814**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,557,217	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$171	\$2,066	\$101
Revenue Collected During FY 16:	\$3,426,771	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$3,070,707	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$377	\$2,610	\$223
Per Capita Expenditures:	\$337	\$2,775	\$219
Revenues over (under) Expenditures:	\$356,064	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	62.31%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,913,281	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$210	\$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:	\$602,925	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$816,752	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,596,802	\$2,861,221	\$311,205
Per Capita Debt:	\$175	\$107	\$22
General Obligation Debt over EAV:	0.37%	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: **St. Anne Fire Protection District**

Unit Code: **046/140/06** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$204,155**

Equalized Assessed Valuation: **\$29,909,148**

Population: **2,563**

Employees:

 Full Time:

 Part Time: **28**

 Salaries Paid: **\$18,989**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$92,721	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$36	\$108	\$67
Revenue Collected During FY 16:	\$201,954	\$199,777	\$136,713
Expenditures During FY 16:	\$151,655	\$201,922	\$124,648
Per Capita Revenue:	\$79	\$103	\$74
Per Capita Expenditures:	\$59	\$106	\$64
Revenues over (under) Expenditures:	\$50,299	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	94.31%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$143,020	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$56	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$143,020	\$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:	\$52,538	\$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: **Salina Township Fire Protection District**

Unit Code: **046/150/06** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$439,525**

Equalized Assessed Valuation: **\$22,519,197**

Population: **1,317**

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:	\$80,401	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$61	\$108	\$67
Revenue Collected During FY 16:	\$364,586	\$199,777	\$136,713
Expenditures During FY 16:	\$343,385	\$201,922	\$124,648
Per Capita Revenue:	\$277	\$103	\$74
Per Capita Expenditures:	\$261	\$106	\$64
Revenues over (under) Expenditures:	\$21,201	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	29.59%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$101,602	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$77	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$101,602	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$412,855	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$118	\$108	\$67
Revenue Collected During FY 16:	\$379,795	\$199,777	\$136,713
Expenditures During FY 16:	\$447,660	\$201,922	\$124,648
Per Capita Revenue:	\$109	\$103	\$74
Per Capita Expenditures:	\$128	\$106	\$64
Revenues over (under) Expenditures:	-\$67,865	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	155.25%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$694,990	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$199	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$146,179	\$12,328	\$
Total Unreserved Funds:	\$292,836	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$350,000	\$122,070	\$
Per Capita Debt:	\$100	\$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: **Smithfield Fire Protection District**

Unit Code: 029/120/06 County: Fulton

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$48,022

Equalized Assessed Valuation: \$10,102,033

Population: 2,500

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$37,127	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$15	\$108	\$67
Revenue Collected During FY 16:	\$40,602	\$199,777	\$136,713
Expenditures During FY 16:	\$70,376	\$201,922	\$124,648
Per Capita Revenue:	\$16	\$103	\$74
Per Capita Expenditures:	\$28	\$106	\$64
Revenues over (under) Expenditures:	-\$29,774	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	10.45%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$7,353	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$3	\$112	\$73

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$33,042	\$122,070	\$
Per Capita Debt:	\$13	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$35,532	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$18	\$108	\$67
Revenue Collected During FY 16:	\$176,408	\$199,777	\$136,713
Expenditures During FY 16:	\$168,544	\$201,922	\$124,648
Per Capita Revenue:	\$87	\$103	\$74
Per Capita Expenditures:	\$83	\$106	\$64
Revenues over (under) Expenditures:	\$7,864	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	25.75%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$43,396	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$21	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,042	\$12,328	\$
Total Unreserved Funds:	\$39,354	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$32,090	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$30	\$108	\$67
Revenue Collected During FY 16:	\$47,535	\$199,777	\$136,713
Expenditures During FY 16:	\$39,282	\$201,922	\$124,648
Per Capita Revenue:	\$44	\$103	\$74
Per Capita Expenditures:	\$36	\$106	\$64
Revenues over (under) Expenditures:	\$8,253	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	102.70%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$40,343	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$37	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$8,253	\$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:	\$122,500	\$122,070	\$
Per Capita Debt:	\$113	\$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: **Sandusky-Elco-Tamms Fire Protection District**

Unit Code: **002/020/06** County: **Alexander**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,873**

Equalized Assessed Valuation: **\$5,842,590**

Population: **1,550**

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:	\$364	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$	\$108	\$67
Revenue Collected During FY 16:	\$14,557	\$199,777	\$136,713
Expenditures During FY 16:	\$14,873	\$201,922	\$124,648
Per Capita Revenue:	\$9	\$103	\$74
Per Capita Expenditures:	\$10	\$106	\$64
Revenues over (under) Expenditures:	-\$316	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	0.32%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$48	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$	\$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: **Smithboro Fire Protection District**

Unit Code: **003/025/06** County: **Bond**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$83,920**

Equalized Assessed Valuation: **\$12,920,000**

Population: **1,300**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$41,048	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$32	\$108	\$67
Revenue Collected During FY 16:	\$54,277	\$199,777	\$136,713
Expenditures During FY 16:	\$82,460	\$201,922	\$124,648
Per Capita Revenue:	\$42	\$103	\$74
Per Capita Expenditures:	\$63	\$106	\$64
Revenues over (under) Expenditures:	-\$28,183	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	64.11%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$52,865	\$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:	\$	\$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:	\$14,734	\$122,070	\$
Per Capita Debt:	\$11	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Shoal Creek Fire Protection District

Unit Code: 003/030/06 County: Bond

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$209,500

Equalized Assessed Valuation: \$28,219,063

Population: 4,000

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$2,000

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:	\$128,704	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$32	\$108	\$67
Revenue Collected During FY 16:	\$108,778	\$199,777	\$136,713
Expenditures During FY 16:	\$85,590	\$201,922	\$124,648
Per Capita Revenue:	\$27	\$103	\$74
Per Capita Expenditures:	\$21	\$106	\$64
Revenues over (under) Expenditures:	\$23,188	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	177.46%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$151,892	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$38	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,632	\$18,193	\$
Total Unrestricted Net Assets:	\$113,260	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$31,820	\$122,070	\$
Per Capita Debt:	\$8	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$151,430	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$155	\$108	\$67
Revenue Collected During FY 16:	\$35,152	\$199,777	\$136,713
Expenditures During FY 16:	\$13,977	\$201,922	\$124,648
Per Capita Revenue:	\$36	\$103	\$74
Per Capita Expenditures:	\$14	\$106	\$64
Revenues over (under) Expenditures:	\$21,175	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	1234.92%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$172,605	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$176	\$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:

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:	\$82,133	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$41	\$108	\$67
Revenue Collected During FY 16:	\$114,798	\$199,777	\$136,713
Expenditures During FY 16:	\$50,573	\$201,922	\$124,648
Per Capita Revenue:	\$57	\$103	\$74
Per Capita Expenditures:	\$25	\$106	\$64
Revenues over (under) Expenditures:	\$64,225	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	289.40%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$146,358	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$73	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$114,798	\$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:	\$145,878	\$122,070	\$
Per Capita Debt:	\$73	\$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:	\$399,821	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$222	\$108	\$67
Revenue Collected During FY 16:	\$360,309	\$199,777	\$136,713
Expenditures During FY 16:	\$335,673	\$201,922	\$124,648
Per Capita Revenue:	\$200	\$103	\$74
Per Capita Expenditures:	\$186	\$106	\$64
Revenues over (under) Expenditures:	\$24,636	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	126.45%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$424,457	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$236	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$424,459	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,112	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$11	\$108	\$67
Revenue Collected During FY 16:	\$115,136	\$199,777	\$136,713
Expenditures During FY 16:	\$114,081	\$201,922	\$124,648
Per Capita Revenue:	\$138	\$103	\$74
Per Capita Expenditures:	\$137	\$106	\$64
Revenues over (under) Expenditures:	\$1,055	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	8.91%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$10,167	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$12	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,540	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$14,341	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$10	\$108	\$67
Revenue Collected During FY 16:	\$229,175	\$199,777	\$136,713
Expenditures During FY 16:	\$202,837	\$201,922	\$124,648
Per Capita Revenue:	\$154	\$103	\$74
Per Capita Expenditures:	\$137	\$106	\$64
Revenues over (under) Expenditures:	\$26,338	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	20.06%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$40,679	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$27	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$40,679	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$195,736	\$122,070	\$
Per Capita Debt:	\$132	\$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: **Thomson Fire Protection District**

Unit Code: **008/060/06** County: **Carroll**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$539,643**

Equalized Assessed Valuation: **\$36,007,402**

Population: **1,900**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$325,856	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$172	\$108	\$67
Revenue Collected During FY 16:	\$248,291	\$199,777	\$136,713
Expenditures During FY 16:	\$224,171	\$201,922	\$124,648
Per Capita Revenue:	\$131	\$103	\$74
Per Capita Expenditures:	\$118	\$106	\$64
Revenues over (under) Expenditures:	\$24,120	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	156.12%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$349,976	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$184	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$349,976	\$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: **St. Joseph-Stanton Fire Protection District**

Unit Code: 010/120/06 County: Champaign

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$263,361

Equalized Assessed Valuation: \$138,400,677

Population: 6,000

Employees:

 Full Time:

 Part Time: 35

 Salaries Paid: \$52,157

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$836,219	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$139	\$108	\$67
Revenue Collected During FY 16:	\$259,277	\$199,777	\$136,713
Expenditures During FY 16:	\$647,801	\$201,922	\$124,648
Per Capita Revenue:	\$43	\$103	\$74
Per Capita Expenditures:	\$108	\$106	\$64
Revenues over (under) Expenditures:	-\$388,524	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	69.11%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$447,695	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$75	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$447,695	\$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: **Shabbona Fire Protection District**

Unit Code: 019/080/06 County: Dekalb

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$393,140

Equalized Assessed Valuation: \$41,561,653

Population: 2,350

Employees:

 Full Time:

 Part Time: 22

 Salaries Paid: \$21,805

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$341,207	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$145	\$108	\$67
Revenue Collected During FY 16:	\$580,093	\$199,777	\$136,713
Expenditures During FY 16:	\$574,691	\$201,922	\$124,648
Per Capita Revenue:	\$247	\$103	\$74
Per Capita Expenditures:	\$245	\$106	\$64
Revenues over (under) Expenditures:	\$5,402	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	60.31%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$346,610	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$147	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$346,610	\$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:	\$393,265	\$122,070	\$
Per Capita Debt:	\$167	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sangamon Valley Fire Protection District**

Unit Code: **010/130/06** County: **Champaign**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$128,200**

Equalized Assessed Valuation: **\$80,792,771**

Population: **4,371**

Employees:

 Full Time:

 Part Time: **30**

 Salaries Paid: **\$12,368**

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:	\$96,941	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$22	\$108	\$67
Revenue Collected During FY 16:	\$146,908	\$199,777	\$136,713
Expenditures During FY 16:	\$156,952	\$201,922	\$124,648
Per Capita Revenue:	\$34	\$103	\$74
Per Capita Expenditures:	\$36	\$106	\$64
Revenues over (under) Expenditures:	-\$10,044	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	55.37%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$86,897	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$20	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$86,897	\$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:	\$111,549	\$122,070	\$
Per Capita Debt:	\$26	\$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: **Sandwich Community Fire Protection District**

Unit Code: 019/070/06 County: Dekalb

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,219,426

Equalized Assessed Valuation: \$206,731,462

Population: 14,500

Employees:

 Full Time:

 Part Time: 40

 Salaries Paid: \$127,067

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,386,596	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$96	\$2,066	\$101
Revenue Collected During FY 16:	\$1,154,649	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,040,628	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$80	\$2,610	\$223
Per Capita Expenditures:	\$72	\$2,775	\$219
Revenues over (under) Expenditures:	\$114,021	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	144.20%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,500,617	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$103	\$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:	\$123,198	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$1,377,419	-\$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:	\$753,664	\$2,861,221	\$311,205
Per Capita Debt:	\$52	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$325,933	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$251	\$108	\$67
Revenue Collected During FY 16:	\$94,589	\$199,777	\$136,713
Expenditures During FY 16:	\$77,487	\$201,922	\$124,648
Per Capita Revenue:	\$73	\$103	\$74
Per Capita Expenditures:	\$60	\$106	\$64
Revenues over (under) Expenditures:	\$17,102	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	375.51%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$290,974	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$224	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$236,564	\$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:	\$54,526	\$122,070	\$
Per Capita Debt:	\$42	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$224,530	\$122,070	\$
Per Capita Debt:	\$73	\$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: **Tolono Fire Protection District**

Unit Code: **010/155/06** County: **Champaign**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$120,400**

Equalized Assessed Valuation: **\$476,112,542**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **36**

 Salaries Paid: **\$22,956**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$318,792	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$91	\$108	\$67
Revenue Collected During FY 16:	\$225,577	\$199,777	\$136,713
Expenditures During FY 16:	\$242,560	\$201,922	\$124,648
Per Capita Revenue:	\$64	\$103	\$74
Per Capita Expenditures:	\$69	\$106	\$64
Revenues over (under) Expenditures:	-\$16,983	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	124.43%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$301,809	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$86	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$116,498	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$42,172	\$122,070	\$
Per Capita Debt:	\$12	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Stonington Fire Protection District**

Unit Code: **011/050/06** County: **Christian**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$126,100**

Equalized Assessed Valuation: **\$39,069,673**

Population: **1,700**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$12,710**

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:	\$89,865	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$53	\$108	\$67
Revenue Collected During FY 16:	\$132,004	\$199,777	\$136,713
Expenditures During FY 16:	\$178,707	\$201,922	\$124,648
Per Capita Revenue:	\$78	\$103	\$74
Per Capita Expenditures:	\$105	\$106	\$64
Revenues over (under) Expenditures:	-\$46,703	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	24.15%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$43,162	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$25	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$43,162	\$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: **Taylorville Fire Protection District**

Unit Code: **011/060/06** County: **Christian**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$142,600**

Equalized Assessed Valuation: **\$67,026,436**

Population: **13,000**

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:	\$139,451	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$11	\$108	\$67
Revenue Collected During FY 16:	\$163,475	\$199,777	\$136,713
Expenditures During FY 16:	\$47,494	\$201,922	\$124,648
Per Capita Revenue:	\$13	\$103	\$74
Per Capita Expenditures:	\$4	\$106	\$64
Revenues over (under) Expenditures:	\$115,981	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	537.82%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$255,432	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$20	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,435	\$12,328	\$
Total Unreserved Funds:	\$235,330	\$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: **Sugar Creek Fire Protection District**

Unit Code: 014/015/06 County: Clinton

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$351,440

Equalized Assessed Valuation: \$78,766,543

Population: 5,500

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:	\$553,639	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$101	\$108	\$67
Revenue Collected During FY 16:	\$177,523	\$199,777	\$136,713
Expenditures During FY 16:	\$294,155	\$201,922	\$124,648
Per Capita Revenue:	\$32	\$103	\$74
Per Capita Expenditures:	\$53	\$106	\$64
Revenues over (under) Expenditures:	-\$116,632	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	148.56%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$437,007	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$79	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$437,007	\$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:	\$191,614	\$122,070	\$
Per Capita Debt:	\$35	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$39,782	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$28	\$108	\$67
Revenue Collected During FY 16:	\$76,631	\$199,777	\$136,713
Expenditures During FY 16:	\$84,549	\$201,922	\$124,648
Per Capita Revenue:	\$54	\$103	\$74
Per Capita Expenditures:	\$59	\$106	\$64
Revenues over (under) Expenditures:	-\$7,918	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	37.69%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$31,864	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$22	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$31,863	\$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:	\$55,430	\$122,070	\$
Per Capita Debt:	\$39	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$57,331	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$96	\$108	\$67
Revenue Collected During FY 16:	\$133,510	\$199,777	\$136,713
Expenditures During FY 16:	\$108,789	\$201,922	\$124,648
Per Capita Revenue:	\$224	\$103	\$74
Per Capita Expenditures:	\$183	\$106	\$64
Revenues over (under) Expenditures:	\$24,721	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	75.42%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$82,052	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$138	\$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:	\$82,052	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$94,127	\$122,070	\$
Per Capita Debt:	\$158	\$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: **Sugar Creek Ambulance Service
Fire Protection District**

Unit Code: 014/105/06 County: Clinton

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$499,265

Equalized Assessed Valuation: \$118,413,547

Population: 9,480

Employees:

 Full Time: 2

 Part Time: 35

 Salaries Paid: \$247,091

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:	\$275,230	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$29	\$108	\$67
Revenue Collected During FY 16:	\$365,099	\$199,777	\$136,713
Expenditures During FY 16:	\$402,026	\$201,922	\$124,648
Per Capita Revenue:	\$39	\$103	\$74
Per Capita Expenditures:	\$42	\$106	\$64
Revenues over (under) Expenditures:	-\$36,927	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	59.28%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$238,303	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$25	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$238,303	\$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: **Seven Hickory-Morgan Fire Protection District**

Unit Code: **015/060/06** County: **Coles**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$48,730**

Equalized Assessed Valuation: **\$22,720,521**

Population: **282**

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:	\$5,423	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$19	\$108	\$67
Revenue Collected During FY 16:	\$49,716	\$199,777	\$136,713
Expenditures During FY 16:	\$48,730	\$201,922	\$124,648
Per Capita Revenue:	\$176	\$103	\$74
Per Capita Expenditures:	\$173	\$106	\$64
Revenues over (under) Expenditures:	\$986	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	13.15%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$6,409	\$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:	\$84,488	\$122,070	\$
Per Capita Debt:	\$300	\$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: **Sunnycrest Fire Protection District**

Unit Code: 016/340/06 County: Cook

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$290,536

Equalized Assessed Valuation: \$11,972,010

Population: 2,000

Employees:

 Full Time: 4

 Part Time:

 Salaries Paid: \$11,472

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:	\$184,482	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$92	\$108	\$67
Revenue Collected During FY 16:	\$106,799	\$199,777	\$136,713
Expenditures During FY 16:	\$87,013	\$201,922	\$124,648
Per Capita Revenue:	\$53	\$103	\$74
Per Capita Expenditures:	\$44	\$106	\$64
Revenues over (under) Expenditures:	\$19,786	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	234.76%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$204,268	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$102	\$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:	\$204,071	\$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: **Utica Fire Protection District**

Unit Code: **050/140/06** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$862,800**

Equalized Assessed Valuation: **\$75,559,228**

Population: **5,436**

Employees:

 Full Time: **6**

 Part Time: **33**

 Salaries Paid: **\$191,445**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$146,654	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$27	\$108	\$67
Revenue Collected During FY 16:	\$748,941	\$199,777	\$136,713
Expenditures During FY 16:	\$680,904	\$201,922	\$124,648
Per Capita Revenue:	\$138	\$103	\$74
Per Capita Expenditures:	\$125	\$106	\$64
Revenues over (under) Expenditures:	\$68,037	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	31.53%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$214,691	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$39	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$214,691	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,269,597	\$122,070	\$
Per Capita Debt:	\$234	\$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: **Sadorus Fire Protection District**

Unit Code: 010/125/06 County: Champaign

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$100,405

Equalized Assessed Valuation: \$15,473,643

Population: 635

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:	\$15,753	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$25	\$108	\$67
Revenue Collected During FY 16:	\$67,960	\$199,777	\$136,713
Expenditures During FY 16:	\$60,701	\$201,922	\$124,648
Per Capita Revenue:	\$107	\$103	\$74
Per Capita Expenditures:	\$96	\$106	\$64
Revenues over (under) Expenditures:	\$7,259	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	37.91%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$23,012	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$36	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$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:	\$270,021	\$122,070	\$
Per Capita Debt:	\$425	\$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: **Toulon Fire Protection District**

Unit Code: **087/030/06** County: **Stark**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$186,650**

Equalized Assessed Valuation: **\$37,295,631**

Population: **2,400**

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:	\$104,485	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$44	\$108	\$67
Revenue Collected During FY 16:	\$129,908	\$199,777	\$136,713
Expenditures During FY 16:	\$139,390	\$201,922	\$124,648
Per Capita Revenue:	\$54	\$103	\$74
Per Capita Expenditures:	\$58	\$106	\$64
Revenues over (under) Expenditures:	-\$9,482	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	68.16%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$95,003	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$40	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$99,119	\$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:	\$23,284	\$122,070	\$
Per Capita Debt:	\$10	\$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: **Seneca Rural Fire Protection District**

Unit Code: 050/120/06 County: Lasalle

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$1,226,440

Equalized Assessed Valuation: \$307,398,666

Population: 4,000

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$21,710

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$691,861	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$173	\$108	\$67
Revenue Collected During FY 16:	\$683,044	\$199,777	\$136,713
Expenditures During FY 16:	\$666,384	\$201,922	\$124,648
Per Capita Revenue:	\$171	\$103	\$74
Per Capita Expenditures:	\$167	\$106	\$64
Revenues over (under) Expenditures:	\$16,660	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	106.32%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$708,521	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$177	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$95,667	\$18,193	\$
Total Unrestricted Net Assets:	\$612,854	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,632	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$2	\$108	\$67
Revenue Collected During FY 16:	\$52,226	\$199,777	\$136,713
Expenditures During FY 16:	\$47,020	\$201,922	\$124,648
Per Capita Revenue:	\$21	\$103	\$74
Per Capita Expenditures:	\$19	\$106	\$64
Revenues over (under) Expenditures:	\$5,206	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	20.92%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$9,838	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$4	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,827	\$18,193	\$
Total Unrestricted Net Assets:	\$14	\$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:	\$14,542	\$122,070	\$
Per Capita Debt:	\$6	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **South Moline Fire Protection District**

Unit Code: 081/150/06 County: Rock Island

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$45,000

Equalized Assessed Valuation: \$15,762,717

Population: 3,200

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:	\$1,666	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$1	\$108	\$67
Revenue Collected During FY 16:	\$45,758	\$199,777	\$136,713
Expenditures During FY 16:	\$44,011	\$201,922	\$124,648
Per Capita Revenue:	\$14	\$103	\$74
Per Capita Expenditures:	\$14	\$106	\$64
Revenues over (under) Expenditures:	\$1,747	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	7.75%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$3,413	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$1	\$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: **Sherman Fire Protection District**

Unit Code: **083/170/06** County: **Sangamon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,303,368**

Equalized Assessed Valuation: **\$138,230,306**

Population: **8,369**

Employees:

 Full Time: **1**

 Part Time: **31**

 Salaries Paid: **\$143,127**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$345,149	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$41	\$108	\$67
Revenue Collected During FY 16:	\$481,147	\$199,777	\$136,713
Expenditures During FY 16:	\$426,148	\$201,922	\$124,648
Per Capita Revenue:	\$57	\$103	\$74
Per Capita Expenditures:	\$51	\$106	\$64
Revenues over (under) Expenditures:	\$54,999	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	93.90%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$400,148	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$48	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,619	\$18,193	\$
Total Unrestricted Net Assets:	\$374,740	\$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:	\$400,590	\$122,070	\$
Per Capita Debt:	\$48	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$6,000	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$3	\$108	\$67
Revenue Collected During FY 16:	\$79,669	\$199,777	\$136,713
Expenditures During FY 16:	\$79,669	\$201,922	\$124,648
Per Capita Revenue:	\$42	\$103	\$74
Per Capita Expenditures:	\$42	\$106	\$64
Revenues over (under) Expenditures:	\$	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	7.53%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$6,000	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$3	\$112	\$73

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **South Oak Knolls Fire Protection District**

Unit Code: **083/190/06** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$165,621**

Equalized Assessed Valuation: **\$51,023,020**

Population: **1,503**

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:	\$6,000	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$4	\$108	\$67
Revenue Collected During FY 16:	\$158,342	\$199,777	\$136,713
Expenditures During FY 16:	\$158,342	\$201,922	\$124,648
Per Capita Revenue:	\$105	\$103	\$74
Per Capita Expenditures:	\$105	\$106	\$64
Revenues over (under) Expenditures:	\$	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	3.79%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$6,000	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$4	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$6,000	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,000	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$2	\$108	\$67
Revenue Collected During FY 16:	\$137,587	\$199,777	\$136,713
Expenditures During FY 16:	\$137,587	\$201,922	\$124,648
Per Capita Revenue:	\$43	\$103	\$74
Per Capita Expenditures:	\$43	\$106	\$64
Revenues over (under) Expenditures:	\$	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	4.36%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$6,000	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$2	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$6,000	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Shelbyville Fire Protection District**

Unit Code: **086/020/06** County: **Shelby**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$429,210**

Equalized Assessed Valuation: **\$114,532,260**

Population: **6,200**

Employees:

Full Time:	4
Part Time:	9
Salaries Paid:	\$176,091

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$432,300	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$70	\$108	\$67
Revenue Collected During FY 16:	\$392,593	\$199,777	\$136,713
Expenditures During FY 16:	\$464,840	\$201,922	\$124,648
Per Capita Revenue:	\$63	\$103	\$74
Per Capita Expenditures:	\$75	\$106	\$64
Revenues over (under) Expenditures:	-\$72,247	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	106.95%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$497,127	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$80	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,426	\$18,193	\$
Total Unrestricted Net Assets:	\$490,701	\$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:	\$137,074	\$122,070	\$
Per Capita Debt:	\$22	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$50,430	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$34	\$108	\$67
Revenue Collected During FY 16:	\$155,225	\$199,777	\$136,713
Expenditures During FY 16:	\$142,646	\$201,922	\$124,648
Per Capita Revenue:	\$103	\$103	\$74
Per Capita Expenditures:	\$95	\$106	\$64
Revenues over (under) Expenditures:	\$12,579	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	44.17%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$63,009	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$42	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$63,009	\$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: **Stewardson Fire Protection District**

Unit Code: **086/050/06** County: **Shelby**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$369,231**

Equalized Assessed Valuation: **\$22,176,287**

Population: **1,200**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$12,050**

Blended Component Units

Number Submitted = 1

Ambulance

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$218,135	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$182	\$108	\$67
Revenue Collected During FY 16:	\$132,830	\$199,777	\$136,713
Expenditures During FY 16:	\$351,561	\$201,922	\$124,648
Per Capita Revenue:	\$111	\$103	\$74
Per Capita Expenditures:	\$293	\$106	\$64
Revenues over (under) Expenditures:	-\$218,731	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	47.90%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$168,404	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$140	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$168,404	\$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:	\$139,000	\$122,070	\$
Per Capita Debt:	\$116	\$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:	Springcreek Fire Protection District		
Unit Code:	075/060/06	County:	Pike
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash		
Appropriation or Budget:	\$204,408		
Equalized Assessed Valuation:	\$3,973,767		
Population:	677		
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:	\$26,674	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$39	\$108	\$67
Revenue Collected During FY 16:	\$135,232	\$199,777	\$136,713
Expenditures During FY 16:	\$120,632	\$201,922	\$124,648
Per Capita Revenue:	\$200	\$103	\$74
Per Capita Expenditures:	\$178	\$106	\$64
Revenues over (under) Expenditures:	\$14,600	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	34.21%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$41,274	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$61	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$19,299	\$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:	\$7,823	\$122,070	\$
Per Capita Debt:	\$12	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$39,432	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$18	\$108	\$67
Revenue Collected During FY 16:	\$41,506	\$199,777	\$136,713
Expenditures During FY 16:	\$49,249	\$201,922	\$124,648
Per Capita Revenue:	\$19	\$103	\$74
Per Capita Expenditures:	\$22	\$106	\$64
Revenues over (under) Expenditures:	-\$7,743	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	64.34%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$31,689	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$14	\$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:	\$20,100	\$122,070	\$
Per Capita Debt:	\$9	\$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: **Tamaroa Community Fire Protection District**

Unit Code: **073/020/06** County: **Perry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$72,300**

Equalized Assessed Valuation: **\$20,478,955**

Population: **3,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$54,743	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$18	\$108	\$67
Revenue Collected During FY 16:	\$64,334	\$199,777	\$136,713
Expenditures During FY 16:	\$65,847	\$201,922	\$124,648
Per Capita Revenue:	\$21	\$103	\$74
Per Capita Expenditures:	\$22	\$106	\$64
Revenues over (under) Expenditures:	-\$1,513	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	80.84%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$53,230	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$18	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$53,230	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$765,000	\$122,070	\$
Per Capita Debt:	\$153	\$59	\$
General Obligation Debt over EAV:	1.06%	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: **Smithton Fire Protection District**

Unit Code: **088/205/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$439,750**

Equalized Assessed Valuation: **\$96,780,959**

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:	\$154,577	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$26	\$108	\$67
Revenue Collected During FY 16:	\$322,763	\$199,777	\$136,713
Expenditures During FY 16:	\$319,506	\$201,922	\$124,648
Per Capita Revenue:	\$54	\$103	\$74
Per Capita Expenditures:	\$53	\$106	\$64
Revenues over (under) Expenditures:	\$3,257	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	49.40%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$157,834	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$26	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$157,834	\$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:	\$946,250	\$122,070	\$
Per Capita Debt:	\$158	\$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: **State Park Place Fire Protection District**

Unit Code: **088/210/06** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$158,900**

Equalized Assessed Valuation: **\$14,562,949**

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:	\$86,361	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$17	\$108	\$67
Revenue Collected During FY 16:	\$91,661	\$199,777	\$136,713
Expenditures During FY 16:	\$98,659	\$201,922	\$124,648
Per Capita Revenue:	\$18	\$103	\$74
Per Capita Expenditures:	\$20	\$106	\$64
Revenues over (under) Expenditures:	-\$6,998	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	80.44%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$79,363	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$16	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,028	\$18,193	\$
Total Unrestricted Net Assets:	\$28,703	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$26,268	\$122,070	\$
Per Capita Debt:	\$5	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$139,892	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$140	\$108	\$67
Revenue Collected During FY 16:	\$142,590	\$199,777	\$136,713
Expenditures During FY 16:	\$127,848	\$201,922	\$124,648
Per Capita Revenue:	\$143	\$103	\$74
Per Capita Expenditures:	\$128	\$106	\$64
Revenues over (under) Expenditures:	\$14,742	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	120.95%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$154,634	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$155	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,657	\$12,328	\$
Total Unreserved Funds:	\$129,977	\$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:	\$663,971	\$122,070	\$
Per Capita Debt:	\$664	\$59	\$
General Obligation Debt over EAV:	2.31%	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:	\$269,490	\$122,070	\$
Per Capita Debt:	\$211	\$59	\$
General Obligation Debt over EAV:	1.99%	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: **Tremont Fire Protection District**

Unit Code: **090/170/06** County: **Tazewell**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$871,309**

Equalized Assessed Valuation: **\$120,899,107**

Population: **5,500**

Employees:

 Full Time:

 Part Time: **25**

 Salaries Paid: **\$21,115**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$671,990	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$122	\$108	\$67
Revenue Collected During FY 16:	\$207,058	\$199,777	\$136,713
Expenditures During FY 16:	\$91,623	\$201,922	\$124,648
Per Capita Revenue:	\$38	\$103	\$74
Per Capita Expenditures:	\$17	\$106	\$64
Revenues over (under) Expenditures:	\$115,435	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	859.42%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$787,425	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$143	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$787,425	\$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: **Sidell Fire & Rescue Fire Protection District**

Unit Code: **092/085/06** County: **Vermilion**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$88,949**

Equalized Assessed Valuation: **\$16,643,117**

Population: **626**

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:	\$31,252	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$50	\$108	\$67
Revenue Collected During FY 16:	\$103,539	\$199,777	\$136,713
Expenditures During FY 16:	\$104,581	\$201,922	\$124,648
Per Capita Revenue:	\$165	\$103	\$74
Per Capita Expenditures:	\$167	\$106	\$64
Revenues over (under) Expenditures:	-\$1,042	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	28.89%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$30,212	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$48	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	-\$180,538	\$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:	\$210,749	\$122,070	\$
Per Capita Debt:	\$337	\$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: **Tampico Rural Fire Protection District**

Unit Code: **098/070/06** County: **Whiteside**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$381,500**

Equalized Assessed Valuation: **\$1,168,057**

Population: **1,600**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$56,974**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$56,465	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$35	\$108	\$67
Revenue Collected During FY 16:	\$411,687	\$199,777	\$136,713
Expenditures During FY 16:	\$367,336	\$201,922	\$124,648
Per Capita Revenue:	\$257	\$103	\$74
Per Capita Expenditures:	\$230	\$106	\$64
Revenues over (under) Expenditures:	\$44,351	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	27.45%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$100,816	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$63	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$100,817	\$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:	\$109,420	\$122,070	\$
Per Capita Debt:	\$68	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Steger Estates Fire Protection District**

Unit Code: 099/130/06 County: Will

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$255,279

Equalized Assessed Valuation: \$18,291,941

Population: 1,600

Employees:

 Full Time:

 Part Time: 28

 Salaries Paid: \$94,217

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$135,226	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$85	\$108	\$67
Revenue Collected During FY 16:	\$238,961	\$199,777	\$136,713
Expenditures During FY 16:	\$221,205	\$201,922	\$124,648
Per Capita Revenue:	\$149	\$103	\$74
Per Capita Expenditures:	\$138	\$106	\$64
Revenues over (under) Expenditures:	\$17,756	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	69.16%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$152,982	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$96	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$152,982	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$31,784	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Troy Fire Protection District**

Unit Code: **099/140/06** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,331,556**

Equalized Assessed Valuation: **\$568,874,746**

Population: **30,000**

Employees:

 Full Time: **25**

 Part Time: **13**

 Salaries Paid: **\$1,271,326**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,623,224	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$154	\$2,066	\$101
Revenue Collected During FY 16:	\$5,834,775	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$5,768,187	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$194	\$2,610	\$223
Per Capita Expenditures:	\$192	\$2,775	\$219
Revenues over (under) Expenditures:	\$66,588	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	84.67%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$4,884,028	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$163	\$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:	\$646,070	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$3,240,613	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,495,000	\$2,861,221	\$311,205
Per Capita Debt:	\$50	\$107	\$22
General Obligation Debt over EAV:	0.26%	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: **Secor Fire Protection District**

Unit Code: **102/070/06** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$151,764**

Equalized Assessed Valuation: **\$31,605,937**

Population: **1,250**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$11,439**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$48,797	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$39	\$108	\$67
Revenue Collected During FY 16:	\$151,920	\$199,777	\$136,713
Expenditures During FY 16:	\$222,251	\$201,922	\$124,648
Per Capita Revenue:	\$122	\$103	\$74
Per Capita Expenditures:	\$178	\$106	\$64
Revenues over (under) Expenditures:	-\$70,331	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	-9.69%	172.05%	98.31%
Ending Fund Balance for FY 16:	-\$21,534	\$221,210	\$129,869
Per Capita Ending Fund Balance:	-\$17	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	-\$21,534	\$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:	\$323,500	\$122,070	\$
Per Capita Debt:	\$259	\$59	\$
General Obligation Debt over EAV:	1.02%	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: **Strasburg Fire Protection District**

Unit Code: **086/055/06** County: **Shelby**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$27,157**

Equalized Assessed Valuation: **\$14,900,780**

Population: **650**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$550**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$52,873	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$81	\$108	\$67
Revenue Collected During FY 16:	\$29,761	\$199,777	\$136,713
Expenditures During FY 16:	\$28,286	\$201,922	\$124,648
Per Capita Revenue:	\$46	\$103	\$74
Per Capita Expenditures:	\$44	\$106	\$64
Revenues over (under) Expenditures:	\$1,475	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	192.14%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$54,348	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$84	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$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:	\$62,844	\$122,070	\$
Per Capita Debt:	\$97	\$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: **Toluca-Rutland Fire Protection District**

Unit Code: **059/055/06** County: **Marshall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$272,950**

Equalized Assessed Valuation: **\$34,352,072**

Population: **2,200**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$538,575	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$245	\$108	\$67
Revenue Collected During FY 16:	\$320,166	\$199,777	\$136,713
Expenditures During FY 16:	\$475,136	\$201,922	\$124,648
Per Capita Revenue:	\$146	\$103	\$74
Per Capita Expenditures:	\$216	\$106	\$64
Revenues over (under) Expenditures:	-\$154,970	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	148.33%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$704,773	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$320	\$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:	\$690,123	\$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:	\$293,000	\$122,070	\$
Per Capita Debt:	\$133	\$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: **Spring Bay Fire Protection District**

Unit Code: **102/080/06** County: **Woodford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$688,959**

Equalized Assessed Valuation: **\$81,340,798**

Population: **5,000**

Employees:

 Full Time:

 Part Time: **42**

 Salaries Paid: **\$38,478**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$190,728	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$38	\$108	\$67
Revenue Collected During FY 16:	\$459,240	\$199,777	\$136,713
Expenditures During FY 16:	\$230,307	\$201,922	\$124,648
Per Capita Revenue:	\$92	\$103	\$74
Per Capita Expenditures:	\$46	\$106	\$64
Revenues over (under) Expenditures:	\$228,933	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	182.22%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$419,661	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$84	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$419,661	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$674,414	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$1,561	\$108	\$67
Revenue Collected During FY 16:	\$231,824	\$199,777	\$136,713
Expenditures During FY 16:	\$638,661	\$201,922	\$124,648
Per Capita Revenue:	\$537	\$103	\$74
Per Capita Expenditures:	\$1,478	\$106	\$64
Revenues over (under) Expenditures:	-\$406,837	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	57.57%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$367,677	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$851	\$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:	\$291,367	\$18,193	\$
Total Unrestricted Net Assets:	\$76,310	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$193,046	\$122,070	\$
Per Capita Debt:	\$447	\$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: **Saunemin Fire Protection District**

Unit Code: **053/090/06** County: **Livingston**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$313,350**

Equalized Assessed Valuation: **\$34,433,144**

Population: **900**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$10,930**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$182,245	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$202	\$108	\$67
Revenue Collected During FY 16:	\$239,303	\$199,777	\$136,713
Expenditures During FY 16:	\$293,349	\$201,922	\$124,648
Per Capita Revenue:	\$266	\$103	\$74
Per Capita Expenditures:	\$326	\$106	\$64
Revenues over (under) Expenditures:	-\$54,046	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	43.70%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$128,199	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$142	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$128,196	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **South Macon Fire Protection District**

Unit Code: 055/090/06 County: Macon

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$171,151

Equalized Assessed Valuation: \$49,583,720

Population: 4,000

Employees:

 Full Time: _____

 Part Time: 26

 Salaries Paid: \$23,022

Blended Component Units

Number Submitted = 1
 South Macon Fire

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$438,697	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$110	\$108	\$67
Revenue Collected During FY 16:	\$690,589	\$199,777	\$136,713
Expenditures During FY 16:	\$690,728	\$201,922	\$124,648
Per Capita Revenue:	\$173	\$103	\$74
Per Capita Expenditures:	\$173	\$106	\$64
Revenues over (under) Expenditures:	-\$139	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	63.49%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$438,558	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$110	\$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: **South Wheatland Fire Protection District**

Unit Code: **055/100/06** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$165,100**

Equalized Assessed Valuation: **\$43,842,775**

Population: **1,850**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$7,350**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$200,040	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$108	\$108	\$67
Revenue Collected During FY 16:	\$157,149	\$199,777	\$136,713
Expenditures During FY 16:	\$164,049	\$201,922	\$124,648
Per Capita Revenue:	\$85	\$103	\$74
Per Capita Expenditures:	\$89	\$106	\$64
Revenues over (under) Expenditures:	-\$6,900	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	117.73%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$193,140	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$104	\$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:	\$9,000	\$18,193	\$
Total Unrestricted Net Assets:	\$184,040	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$377,400	\$122,070	\$
Per Capita Debt:	\$204	\$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: **Scottville-Modesto Fire Protection District**

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:	\$136,076	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$54	\$108	\$67
Revenue Collected During FY 16:	\$69,595	\$199,777	\$136,713
Expenditures During FY 16:	\$31,527	\$201,922	\$124,648
Per Capita Revenue:	\$28	\$103	\$74
Per Capita Expenditures:	\$13	\$106	\$64
Revenues over (under) Expenditures:	\$38,068	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	552.36%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$174,144	\$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:	\$174,144	\$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:	\$15,042	\$122,070	\$
Per Capita Debt:	\$6	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Staunton Fire Protection District**

Unit Code: **056/040/06** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$356,390**

Equalized Assessed Valuation: **\$80,908,523**

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:	\$1,014,767	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$200	\$108	\$67
Revenue Collected During FY 16:	\$347,843	\$199,777	\$136,713
Expenditures During FY 16:	\$270,939	\$201,922	\$124,648
Per Capita Revenue:	\$68	\$103	\$74
Per Capita Expenditures:	\$53	\$106	\$64
Revenues over (under) Expenditures:	\$76,904	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	402.92%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$1,091,671	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$215	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$284,671	\$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:	\$475,000	\$122,070	\$
Per Capita Debt:	\$93	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Unit 7 Fire Protection District**

Unit Code: **056/045/06** County: **Macoupin**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$690,101**

Equalized Assessed Valuation: **\$61,773,508**

Population: **10,000**

Employees:

 Full Time:

 Part Time: **57**

 Salaries Paid: **\$17,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$533,591	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$53	\$108	\$67
Revenue Collected During FY 16:	\$200,391	\$199,777	\$136,713
Expenditures During FY 16:	\$220,151	\$201,922	\$124,648
Per Capita Revenue:	\$20	\$103	\$74
Per Capita Expenditures:	\$22	\$106	\$64
Revenues over (under) Expenditures:	-\$19,760	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	256.11%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$563,831	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$56	\$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:	\$563,831	\$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:	\$160,000	\$122,070	\$
Per Capita Debt:	\$16	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **St. Jacob Twp Fire Protection District**

Unit Code: 057/170/06 County: Madison

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$541,475

Equalized Assessed Valuation: \$54,304,145

Population: 2,273

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$6,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$343,468	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$151	\$108	\$67
Revenue Collected During FY 16:	\$245,566	\$199,777	\$136,713
Expenditures During FY 16:	\$357,061	\$201,922	\$124,648
Per Capita Revenue:	\$108	\$103	\$74
Per Capita Expenditures:	\$157	\$106	\$64
Revenues over (under) Expenditures:	-\$111,495	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	64.60%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$230,645	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$101	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,000	\$12,328	\$
Total Unreserved Funds:	\$230,647	\$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: **South Roxana Fire Protection District**

Unit Code: **057/180/06** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,170**

Equalized Assessed Valuation: **\$19,446,904**

Population: **2,053**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$20,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$47,443	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$23	\$108	\$67
Revenue Collected During FY 16:	\$108,144	\$199,777	\$136,713
Expenditures During FY 16:	\$124,942	\$201,922	\$124,648
Per Capita Revenue:	\$53	\$103	\$74
Per Capita Expenditures:	\$61	\$106	\$64
Revenues over (under) Expenditures:	-\$16,798	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	24.53%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$30,645	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$15	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$30,645	\$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:	\$352,148	\$122,070	\$
Per Capita Debt:	\$172	\$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: **Troy Fire Protection District**

Unit Code: **057/190/06** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,080,000**

Equalized Assessed Valuation: **\$361,916,585**

Population: **12,000**

Employees:

 Full Time:

 Part Time: **63**

 Salaries Paid: **\$384,482**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,804,583	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$150	\$2,066	\$101
Revenue Collected During FY 16:	\$1,411,907	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,225,178	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$118	\$2,610	\$223
Per Capita Expenditures:	\$102	\$2,775	\$219
Revenues over (under) Expenditures:	\$186,729	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	162.53%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,991,312	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$166	\$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:	\$34,085	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$1,957,227	-\$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:	\$209,703	\$2,861,221	\$311,205
Per Capita Debt:	\$17	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$52,119	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$36	\$108	\$67
Revenue Collected During FY 16:	\$107,049	\$199,777	\$136,713
Expenditures During FY 16:	\$101,570	\$201,922	\$124,648
Per Capita Revenue:	\$74	\$103	\$74
Per Capita Expenditures:	\$70	\$106	\$64
Revenues over (under) Expenditures:	\$5,479	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	56.71%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$57,598	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$40	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$57,598	\$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:	\$89,361	\$122,070	\$
Per Capita Debt:	\$62	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sandoval Fire Protection District**

Unit Code: **058/070/06** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$302,250**

Equalized Assessed Valuation: **\$24,949,691**

Population: **3,589**

Employees:

 Full Time:

 Part Time: **17**

 Salaries Paid: **\$67,622**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$449,070	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$125	\$108	\$67
Revenue Collected During FY 16:	\$296,429	\$199,777	\$136,713
Expenditures During FY 16:	\$399,605	\$201,922	\$124,648
Per Capita Revenue:	\$83	\$103	\$74
Per Capita Expenditures:	\$111	\$106	\$64
Revenues over (under) Expenditures:	-\$103,176	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	86.56%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$345,894	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$96	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$73,662	\$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:	\$120,629	\$122,070	\$
Per Capita Debt:	\$34	\$59	\$
General Obligation Debt over EAV:	0.08%	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: **Sheridan Fire Protection District**

Unit Code: 050/130/06 County: Lasalle

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$796,536

Equalized Assessed Valuation: \$25,910,720

Population: 5,200

Employees:

 Full Time: 1

 Part Time: 6

 Salaries Paid: \$154,475

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$513,518	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$99	\$108	\$67
Revenue Collected During FY 16:	\$458,125	\$199,777	\$136,713
Expenditures During FY 16:	\$308,151	\$201,922	\$124,648
Per Capita Revenue:	\$88	\$103	\$74
Per Capita Expenditures:	\$59	\$106	\$64
Revenues over (under) Expenditures:	\$149,974	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	215.31%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$663,492	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$128	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$507,148	\$12,328	\$
Total Unreserved Funds:	\$157,413	\$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:	\$681,392	\$122,070	\$
Per Capita Debt:	\$131	\$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: **San Jose Fire Protection District**

Unit Code: **060/070/06** County: **Mason**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$114,985**

Equalized Assessed Valuation: **\$23,720,965**

Population: **619**

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:	\$46,929	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$76	\$108	\$67
Revenue Collected During FY 16:	\$64,186	\$199,777	\$136,713
Expenditures During FY 16:	\$62,579	\$201,922	\$124,648
Per Capita Revenue:	\$104	\$103	\$74
Per Capita Expenditures:	\$101	\$106	\$64
Revenues over (under) Expenditures:	\$1,607	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	77.56%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$48,536	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$78	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$48,536	\$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:	\$25,684	\$122,070	\$
Per Capita Debt:	\$41	\$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: **Spring Grove Fire Protection District**

Unit Code: 063/020/06 County: Mchenry

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,824,200

Equalized Assessed Valuation: \$208,147,690

Population: 8,500

Employees:

 Full Time: _____

 Part Time: 50

 Salaries Paid: \$864,693

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$378,350	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$45	\$2,066	\$101
Revenue Collected During FY 16:	\$1,676,893	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,618,170	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$197	\$2,610	\$223
Per Capita Expenditures:	\$190	\$2,775	\$219
Revenues over (under) Expenditures:	\$58,723	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	27.01%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$437,073	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$51	\$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:	-\$205,893	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$617,697	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,137,500	\$2,861,221	\$311,205
Per Capita Debt:	\$134	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$275,867	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$137	\$108	\$67
Revenue Collected During FY 16:	\$204,804	\$199,777	\$136,713
Expenditures During FY 16:	\$145,476	\$201,922	\$124,648
Per Capita Revenue:	\$101	\$103	\$74
Per Capita Expenditures:	\$72	\$106	\$64
Revenues over (under) Expenditures:	\$59,328	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	230.41%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$335,195	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$166	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$160,945	\$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:	\$174,250	\$122,070	\$
Per Capita Debt:	\$86	\$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: **Saybrook-Arrowsmith Fire Protection District**

Unit Code: **064/170/06** County: **McLean**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$627,638**

Equalized Assessed Valuation: **\$61,596,605**

Population: **1,400**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$3,249**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$226,856	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$162	\$108	\$67
Revenue Collected During FY 16:	\$439,751	\$199,777	\$136,713
Expenditures During FY 16:	\$567,290	\$201,922	\$124,648
Per Capita Revenue:	\$314	\$103	\$74
Per Capita Expenditures:	\$405	\$106	\$64
Revenues over (under) Expenditures:	-\$127,539	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	125.92%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$714,317	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$510	\$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:	\$458,835	\$18,193	\$
Total Unrestricted Net Assets:	\$255,482	\$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:	\$800,000	\$122,070	\$
Per Capita Debt:	\$571	\$59	\$
General Obligation Debt over EAV:	1.30%	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: **Towanda Fire Protection District**

Unit Code: **064/180/06** County: **McLean**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$574,500**

Equalized Assessed Valuation: **\$50,280,971**

Population: **2,350**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$18,259**

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:	\$230,878	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$98	\$108	\$67
Revenue Collected During FY 16:	\$330,757	\$199,777	\$136,713
Expenditures During FY 16:	\$292,861	\$201,922	\$124,648
Per Capita Revenue:	\$141	\$103	\$74
Per Capita Expenditures:	\$125	\$106	\$64
Revenues over (under) Expenditures:	\$37,896	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	91.78%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$268,774	\$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:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$268,774	\$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: **Tallula Fire Protection District**

Unit Code: **065/040/06** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$65,100**

Equalized Assessed Valuation: **\$25,197,390**

Population: **1,100**

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:	\$162,986	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$148	\$108	\$67
Revenue Collected During FY 16:	\$70,553	\$199,777	\$136,713
Expenditures During FY 16:	\$32,974	\$201,922	\$124,648
Per Capita Revenue:	\$64	\$103	\$74
Per Capita Expenditures:	\$30	\$106	\$64
Revenues over (under) Expenditures:	\$37,579	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	608.25%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$200,565	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$182	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$200,565	\$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: **Seaton Community Fire Protection District**

Unit Code: **066/060/06** County: **Mercer**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$141,909**

Equalized Assessed Valuation: **\$21,130,747**

Population: **750**

Employees:

 Full Time:

 Part Time: **3**

 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:	\$91,999	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$123	\$108	\$67
Revenue Collected During FY 16:	\$116,564	\$199,777	\$136,713
Expenditures During FY 16:	\$91,931	\$201,922	\$124,648
Per Capita Revenue:	\$155	\$103	\$74
Per Capita Expenditures:	\$123	\$106	\$64
Revenues over (under) Expenditures:	\$24,633	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	119.35%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$109,723	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$146	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$42,419	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$67,304	\$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: **Sherrard Fire Protection District**

Unit Code: **066/070/06** County: **Mercer**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$430,550**

Equalized Assessed Valuation: **\$62,227,199**

Population: **609**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$129,280	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$212	\$108	\$67
Revenue Collected During FY 16:	\$331,089	\$199,777	\$136,713
Expenditures During FY 16:	\$205,694	\$201,922	\$124,648
Per Capita Revenue:	\$544	\$103	\$74
Per Capita Expenditures:	\$338	\$106	\$64
Revenues over (under) Expenditures:	\$125,395	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	65.60%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$134,938	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$222	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$134,938	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sullivan Fire Protection District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,560,000**

Equalized Assessed Valuation: **\$113,475,340**

Population: **7,300**

Employees:

Full Time:	11
Part Time:	18
Salaries Paid:	\$821,309

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,469,772	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$201	\$2,066	\$101
Revenue Collected During FY 16:	\$1,699,508	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$2,166,804	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$233	\$2,610	\$223
Per Capita Expenditures:	\$297	\$2,775	\$219
Revenues over (under) Expenditures:	-\$467,296	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	46.27%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,002,476	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$137	\$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:	\$201,613	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$2,706,623	-\$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:	\$100,000	\$2,861,221	\$311,205
Per Capita Debt:	\$14	\$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: **Stillman Valley Fire Protection District**

Unit Code: **071/090/06** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$861,522**

Equalized Assessed Valuation: **\$86,378,149**

Population: **1,094**

Employees:

 Full Time: **10**

 Part Time: **10**

 Salaries Paid: **\$257,827**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$689,134	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$630	\$108	\$67
Revenue Collected During FY 16:	\$764,735	\$199,777	\$136,713
Expenditures During FY 16:	\$818,257	\$201,922	\$124,648
Per Capita Revenue:	\$699	\$103	\$74
Per Capita Expenditures:	\$748	\$106	\$64
Revenues over (under) Expenditures:	-\$53,522	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	77.68%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$635,612	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$581	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$635,463	\$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:	\$452,864	\$122,070	\$
Per Capita Debt:	\$414	\$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: **Timber-Hollis Fire Protection District**

Unit Code: 072/090/06 County: Peoria

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$902,100

Equalized Assessed Valuation: \$86,373,518

Population: 6,000

Employees:

 Full Time:

 Part Time: 37

 Salaries Paid: \$30,016

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$539,649	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$90	\$108	\$67
Revenue Collected During FY 16:	\$387,015	\$199,777	\$136,713
Expenditures During FY 16:	\$289,638	\$201,922	\$124,648
Per Capita Revenue:	\$65	\$103	\$74
Per Capita Expenditures:	\$48	\$106	\$64
Revenues over (under) Expenditures:	\$97,377	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	219.94%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$637,026	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$106	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$637,026	\$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: **Tuscarora Fire Protection District**

Unit Code: **072/100/06** County: **Peoria**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$141,805**

Equalized Assessed Valuation: **\$14,661,730**

Population: **723**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$83,126	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$115	\$108	\$67
Revenue Collected During FY 16:	\$49,415	\$199,777	\$136,713
Expenditures During FY 16:	\$42,387	\$201,922	\$124,648
Per Capita Revenue:	\$68	\$103	\$74
Per Capita Expenditures:	\$59	\$106	\$64
Revenues over (under) Expenditures:	\$7,028	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	212.69%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$90,154	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$125	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$4,805	\$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:	\$370,053	\$122,070	\$
Per Capita Debt:	\$51	\$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:	\$	\$	\$