



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wellington-Greer Fire Protection District**

Unit Code: **038/190/06** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$179,650**

Equalized Assessed Valuation: **\$15,806,449**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$6,641**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$143,790	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$144	\$108	\$67
Revenue Collected During FY 16:	\$66,137	\$199,777	\$136,713
Expenditures During FY 16:	\$41,824	\$201,922	\$124,648
Per Capita Revenue:	\$66	\$103	\$74
Per Capita Expenditures:	\$42	\$106	\$64
Revenues over (under) Expenditures:	\$24,313	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	401.93%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$168,103	\$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:	\$168,103	\$79,898	\$



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: **York Center Fire Protection District**

Unit Code: **022/250/06** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,992,116**

Equalized Assessed Valuation: **\$226,627,960**

Population: **10,000**

Employees:

Full Time: **3**

Part Time: **51**

Salaries Paid: **\$1,436,173**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,522,575	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$152	\$2,066	\$101
Revenue Collected During FY 16:	\$2,362,375	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$2,741,762	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$236	\$2,610	\$223
Per Capita Expenditures:	\$274	\$2,775	\$219
Revenues over (under) Expenditures:	-\$379,387	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	51.73%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,418,188	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$142	\$1,905	\$97

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$1,191,982	-\$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:	\$665,000	\$2,861,221	\$311,205
Per Capita Debt:	\$67	\$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: **West Salem Fire Protection District**

Unit Code: 024/040/06 County: Edwards

Fiscal Year End: 12/31/2016

Accounting Method: Cash

Appropriation or Budget: \$11,500

Equalized Assessed Valuation: \$6,004,000

Population: 2,500

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$3,147

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,416	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$8	\$108	\$67
Revenue Collected During FY 16:	\$15,962	\$199,777	\$136,713
Expenditures During FY 16:	\$11,640	\$201,922	\$124,648
Per Capita Revenue:	\$6	\$103	\$74
Per Capita Expenditures:	\$5	\$106	\$64
Revenues over (under) Expenditures:	\$4,322	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	212.53%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$24,738	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$10	\$112	\$73

Equity

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

Net Assets

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



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: **Watson Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$337,879**

Equalized Assessed Valuation: **\$52,605,595**

Population: **5,000**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$5,200**

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:	\$202,752	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$41	\$108	\$67
Revenue Collected During FY 16:	\$193,994	\$199,777	\$136,713
Expenditures During FY 16:	\$255,616	\$201,922	\$124,648
Per Capita Revenue:	\$39	\$103	\$74
Per Capita Expenditures:	\$51	\$106	\$64
Revenues over (under) Expenditures:	-\$61,622	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	55.21%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$141,130	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$28	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$111,395	\$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:	\$29,735	\$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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$62,822	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$70	\$108	\$67
Revenue Collected During FY 16:	\$50,236	\$199,777	\$136,713
Expenditures During FY 16:	\$33,758	\$201,922	\$124,648
Per Capita Revenue:	\$56	\$103	\$74
Per Capita Expenditures:	\$38	\$106	\$64
Revenues over (under) Expenditures:	\$16,478	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	234.91%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$79,300	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$88	\$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: **Verona-Kinsman 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:	\$92,192	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$184	\$108	\$67
Revenue Collected During FY 16:	\$96,487	\$199,777	\$136,713
Expenditures During FY 16:	\$50,953	\$201,922	\$124,648
Per Capita Revenue:	\$193	\$103	\$74
Per Capita Expenditures:	\$102	\$106	\$64
Revenues over (under) Expenditures:	\$45,534	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	270.30%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$137,726	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$275	\$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:	\$822	\$18,193	\$
Total Unrestricted Net Assets:	\$136,904	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,358**

Equalized Assessed Valuation: **\$4,414,501**

Population: **61**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$44,213	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$725	\$108	\$67
Revenue Collected During FY 16:	\$6,969	\$199,777	\$136,713
Expenditures During FY 16:	\$13,938	\$201,922	\$124,648
Per Capita Revenue:	\$114	\$103	\$74
Per Capita Expenditures:	\$228	\$106	\$64
Revenues over (under) Expenditures:	-\$6,969	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	267.21%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$37,244	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$611	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$37,244	\$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:	\$	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$	\$108	\$67
Revenue Collected During FY 16:	\$36,134	\$199,777	\$136,713
Expenditures During FY 16:	\$30,504	\$201,922	\$124,648
Per Capita Revenue:	\$72	\$103	\$74
Per Capita Expenditures:	\$61	\$106	\$64
Revenues over (under) Expenditures:	\$5,630	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	18.46%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$5,630	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$11	\$112	\$73

Equity

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

Net Assets

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



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: **West Chicago Fire Protection District**

Unit Code: 022/220/06 County: Dupage

Fiscal Year End: 5/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,065,351

Equalized Assessed Valuation: \$752,016,654

Population: 27,447

Employees:

 Full Time: 50

 Part Time: 5

 Salaries Paid: \$4,598,465

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,912,599	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$70	\$2,066	\$101
Revenue Collected During FY 16:	\$8,560,369	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$8,296,340	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$312	\$2,610	\$223
Per Capita Expenditures:	\$302	\$2,775	\$219
Revenues over (under) Expenditures:	\$264,029	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	24.57%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$2,038,761	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$74	\$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:	\$854,124	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$975,824	-\$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:	\$7,585,000	\$2,861,221	\$311,205
Per Capita Debt:	\$276	\$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: **Woodland Fire Protection District**

Unit Code: **038/200/06** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$135,701**

Equalized Assessed Valuation: **\$16,094,775**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **22**

 Salaries Paid: **\$9,634**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$275,962	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$276	\$108	\$67
Revenue Collected During FY 16:	\$61,663	\$199,777	\$136,713
Expenditures During FY 16:	\$38,165	\$201,922	\$124,648
Per Capita Revenue:	\$62	\$103	\$74
Per Capita Expenditures:	\$38	\$106	\$64
Revenues over (under) Expenditures:	\$23,498	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	784.65%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$299,460	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$299	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$299,460	\$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: **Wade Fire Protection District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$322,000**

Equalized Assessed Valuation: **\$140,226,366**

Population: **9,600**

Employees:

 Full Time: **29**

 Part Time:

 Salaries Paid: **\$44,063**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$294,611	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$31	\$108	\$67
Revenue Collected During FY 16:	\$192,974	\$199,777	\$136,713
Expenditures During FY 16:	\$195,625	\$201,922	\$124,648
Per Capita Revenue:	\$20	\$103	\$74
Per Capita Expenditures:	\$20	\$106	\$64
Revenues over (under) Expenditures:	-\$2,651	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	149.24%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$291,960	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$30	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$291,960	\$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:	\$102,754	\$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: **Webber Township Fire Protection District**

Unit Code: 041/020/06 County: Jefferson

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$289,535

Equalized Assessed Valuation: \$21,120,280

Population: 2,323

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$215,236	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$93	\$108	\$67
Revenue Collected During FY 16:	\$77,667	\$199,777	\$136,713
Expenditures During FY 16:	\$25,625	\$201,922	\$124,648
Per Capita Revenue:	\$33	\$103	\$74
Per Capita Expenditures:	\$11	\$106	\$64
Revenues over (under) Expenditures:	\$52,042	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	1043.04%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$267,278	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$115	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$267,278	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$22,643	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$32	\$108	\$67
Revenue Collected During FY 16:	\$51,439	\$199,777	\$136,713
Expenditures During FY 16:	\$36,784	\$201,922	\$124,648
Per Capita Revenue:	\$74	\$103	\$74
Per Capita Expenditures:	\$53	\$106	\$64
Revenues over (under) Expenditures:	\$14,655	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	101.40%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$37,298	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$53	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$37,298	\$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:	\$100,142	\$122,070	\$
Per Capita Debt:	\$143	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,475**

Equalized Assessed Valuation: **\$25,100,240**

Population: **1,200**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$13,559	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$11	\$108	\$67
Revenue Collected During FY 16:	\$43,944	\$199,777	\$136,713
Expenditures During FY 16:	\$49,684	\$201,922	\$124,648
Per Capita Revenue:	\$37	\$103	\$74
Per Capita Expenditures:	\$41	\$106	\$64
Revenues over (under) Expenditures:	-\$5,740	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	15.74%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$7,819	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$7	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$7,819	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$27,277	\$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 YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Versailles Fire Protection District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$33,068**

Equalized Assessed Valuation: **\$9,834,755**

Population: **1,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,826	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$12	\$108	\$67
Revenue Collected During FY 16:	\$18,103	\$199,777	\$136,713
Expenditures During FY 16:	\$20,272	\$201,922	\$124,648
Per Capita Revenue:	\$18	\$103	\$74
Per Capita Expenditures:	\$20	\$106	\$64
Revenues over (under) Expenditures:	-\$2,169	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	47.64%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$9,657	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$10	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$9,657	\$79,898	\$



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: **Warsaw Fire Protection District**

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

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$18,037,759**

Population: **1,954**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$	\$108	\$67
Revenue Collected During FY 16:	\$91,742	\$199,777	\$136,713
Expenditures During FY 16:	\$	\$201,922	\$124,648
Per Capita Revenue:	\$47	\$103	\$74
Per Capita Expenditures:	\$	\$106	\$64
Revenues over (under) Expenditures:	\$91,742	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	0.00%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$91,742	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$47	\$112	\$73

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,228	\$122,070	\$
Per Capita Debt:	\$2	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



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:	\$745,721	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$1,065	\$108	\$67
Revenue Collected During FY 16:	\$114,193	\$199,777	\$136,713
Expenditures During FY 16:	\$228,033	\$201,922	\$124,648
Per Capita Revenue:	\$163	\$103	\$74
Per Capita Expenditures:	\$326	\$106	\$64
Revenues over (under) Expenditures:	-\$113,840	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	277.10%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$631,881	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$903	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$631,880	\$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: **Wyamet Fire Protection District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$428,293**

Equalized Assessed Valuation: **\$22,972,243**

Population: **1,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$428,286	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$286	\$108	\$67
Revenue Collected During FY 16:	\$150,274	\$199,777	\$136,713
Expenditures During FY 16:	\$71,489	\$201,922	\$124,648
Per Capita Revenue:	\$100	\$103	\$74
Per Capita Expenditures:	\$48	\$106	\$64
Revenues over (under) Expenditures:	\$78,785	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	709.30%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$507,071	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$338	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$507,077	\$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: **Walnut Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$867,406**

Equalized Assessed Valuation: **\$41,106,719**

Population: **3,000**

Employees:

 Full Time:

 Part Time: **26**

 Salaries Paid: **\$43,800**

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:	\$627,606	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$209	\$108	\$67
Revenue Collected During FY 16:	\$276,435	\$199,777	\$136,713
Expenditures During FY 16:	\$197,547	\$201,922	\$124,648
Per Capita Revenue:	\$92	\$103	\$74
Per Capita Expenditures:	\$66	\$106	\$64
Revenues over (under) Expenditures:	\$78,888	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	357.63%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$706,494	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$235	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,843	\$18,193	\$
Total Unrestricted Net Assets:	\$693,651	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Windsor Park Fire Protection District

Unit Code: 010/160/06 County: Champaign

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$20,425

Equalized Assessed Valuation: \$10,623,320

Population: 800

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,635	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$7	\$108	\$67
Revenue Collected During FY 16:	\$21,148	\$199,777	\$136,713
Expenditures During FY 16:	\$17,226	\$201,922	\$124,648
Per Capita Revenue:	\$26	\$103	\$74
Per Capita Expenditures:	\$22	\$106	\$64
Revenues over (under) Expenditures:	\$3,922	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	55.48%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$9,557	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$12	\$112	\$73

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 012/030/06 County: Clark

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$100,475

Equalized Assessed Valuation: \$13,987,966

Population: 950

Employees:

 Full Time:

 Part Time: 17

 Salaries Paid: \$1,610

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:	\$100,278	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$106	\$108	\$67
Revenue Collected During FY 16:	\$42,942	\$199,777	\$136,713
Expenditures During FY 16:	\$33,347	\$201,922	\$124,648
Per Capita Revenue:	\$45	\$103	\$74
Per Capita Expenditures:	\$35	\$106	\$64
Revenues over (under) Expenditures:	\$9,595	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	329.48%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$109,873	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$116	\$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:	\$181,177	\$122,070	\$
Per Capita Debt:	\$191	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

Unit Code: 012/040/06 County: Clark

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$30,053

Equalized Assessed Valuation: \$10,435,271

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:	\$16,350	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$15	\$108	\$67
Revenue Collected During FY 16:	\$31,770	\$199,777	\$136,713
Expenditures During FY 16:	\$34,052	\$201,922	\$124,648
Per Capita Revenue:	\$29	\$103	\$74
Per Capita Expenditures:	\$31	\$106	\$64
Revenues over (under) Expenditures:	-\$2,282	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	41.31%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$14,068	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$13	\$112	\$73

Equity

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

Net Assets

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



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:	\$106,522	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$43	\$108	\$67
Revenue Collected During FY 16:	\$66,968	\$199,777	\$136,713
Expenditures During FY 16:	\$42,498	\$201,922	\$124,648
Per Capita Revenue:	\$27	\$103	\$74
Per Capita Expenditures:	\$17	\$106	\$64
Revenues over (under) Expenditures:	\$24,470	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	308.23%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$130,992	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$52	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,390	\$18,193	\$
Total Unrestricted Net Assets:	\$27,602	\$79,898	\$



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:	\$471,364	\$2,861,221	\$311,205
Per Capita Debt:	\$31	\$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: **Wabash Fire Protection District**

Unit Code: 015/070/06 County: Coles

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$119,074

Equalized Assessed Valuation: \$35,442,787

Population: 3,256

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$60,448	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$19	\$108	\$67
Revenue Collected During FY 16:	\$104,867	\$199,777	\$136,713
Expenditures During FY 16:	\$106,625	\$201,922	\$124,648
Per Capita Revenue:	\$32	\$103	\$74
Per Capita Expenditures:	\$33	\$106	\$64
Revenues over (under) Expenditures:	-\$1,758	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	55.04%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$58,690	\$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:	\$58,690	\$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:	\$217,481	\$122,070	\$
Per Capita Debt:	\$67	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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: **Waterman Community Fire Protection District**

Unit Code: 019/110/06 County: Dekalb

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$328,530

Equalized Assessed Valuation: \$58,891,167

Population: 2,100

Employees:

 Full Time:

 Part Time: 30

 Salaries Paid: \$33,008

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$173,973	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$83	\$108	\$67
Revenue Collected During FY 16:	\$242,127	\$199,777	\$136,713
Expenditures During FY 16:	\$238,403	\$201,922	\$124,648
Per Capita Revenue:	\$115	\$103	\$74
Per Capita Expenditures:	\$114	\$106	\$64
Revenues over (under) Expenditures:	\$3,724	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	74.54%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$177,697	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$85	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$177,697	\$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:	\$76,756	\$122,070	\$
Per Capita Debt:	\$37	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 020/040/06 County: Dewitt

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$148,340

Equalized Assessed Valuation: \$23,633,564

Population: 807

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$12,777

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$81,128	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$101	\$108	\$67
Revenue Collected During FY 16:	\$107,978	\$199,777	\$136,713
Expenditures During FY 16:	\$95,475	\$201,922	\$124,648
Per Capita Revenue:	\$134	\$103	\$74
Per Capita Expenditures:	\$118	\$106	\$64
Revenues over (under) Expenditures:	\$12,503	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	98.07%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$93,631	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$116	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$93,631	\$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: **Warrenville Fire Protection District**

Unit Code: **022/210/06** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,801,059**

Equalized Assessed Valuation: **\$515,390,058**

Population: **21,000**

Employees:

Full Time: **11**

Part Time: **54**

Salaries Paid: **\$1,495,661**

Blended Component Units

Number Submitted = 1

Firefighter's Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$764,557	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$36	\$2,066	\$101
Revenue Collected During FY 16:	\$3,379,230	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$3,291,132	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$161	\$2,610	\$223
Per Capita Expenditures:	\$157	\$2,775	\$219
Revenues over (under) Expenditures:	\$88,098	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	25.91%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$852,655	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$41	\$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:	\$9,686	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$57,720	-\$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:	\$41,069	\$2,861,221	\$311,205
Per Capita Debt:	\$2	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$91,506	\$122,070	\$
Per Capita Debt:	\$110	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 014/120/06 County: Clinton

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$164,503

Equalized Assessed Valuation: \$10,489,641

Population: 560

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$58,623	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$105	\$108	\$67
Revenue Collected During FY 16:	\$97,515	\$199,777	\$136,713
Expenditures During FY 16:	\$88,847	\$201,922	\$124,648
Per Capita Revenue:	\$174	\$103	\$74
Per Capita Expenditures:	\$159	\$106	\$64
Revenues over (under) Expenditures:	\$8,668	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	75.74%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$67,291	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$120	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$67,292	\$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: **Westville Area Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$204,437**

Equalized Assessed Valuation: **\$39,396,821**

Population: **10,000**

Employees:

 Full Time:

 Part Time: **34**

 Salaries Paid: **\$19,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$281,594	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$28	\$108	\$67
Revenue Collected During FY 16:	\$168,649	\$199,777	\$136,713
Expenditures During FY 16:	\$145,704	\$201,922	\$124,648
Per Capita Revenue:	\$17	\$103	\$74
Per Capita Expenditures:	\$15	\$106	\$64
Revenues over (under) Expenditures:	\$22,945	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	209.01%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$304,539	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$30	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$304,539	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$201,745	\$122,070	\$
Per Capita Debt:	\$20	\$59	\$
General Obligation Debt over EAV:	0.19%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings 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:	\$197,981	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$57	\$108	\$67
Revenue Collected During FY 16:	\$182,781	\$199,777	\$136,713
Expenditures During FY 16:	\$175,811	\$201,922	\$124,648
Per Capita Revenue:	\$52	\$103	\$74
Per Capita Expenditures:	\$50	\$106	\$64
Revenues over (under) Expenditures:	\$6,970	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	116.57%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$204,951	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$59	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$204,951	\$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:	\$536,669	\$122,070	\$
Per Capita Debt:	\$253	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

Unit Code: **083/240/06** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$176,330**

Equalized Assessed Valuation: **\$43,251,140**

Population: **3,400**

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:	\$6,000	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$2	\$108	\$67
Revenue Collected During FY 16:	\$172,842	\$199,777	\$136,713
Expenditures During FY 16:	\$172,842	\$201,922	\$124,648
Per Capita Revenue:	\$51	\$103	\$74
Per Capita Expenditures:	\$51	\$106	\$64
Revenues over (under) Expenditures:	\$	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	3.47%	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

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

Local Government Profile

Unit Name: Windsor Fire Protection District

Unit Code: 086/040/06 County: Shelby

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$71,375

Equalized Assessed Valuation: \$43,296,188

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:	\$56,449	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$26	\$108	\$67
Revenue Collected During FY 16:	\$100,976	\$199,777	\$136,713
Expenditures During FY 16:	\$79,461	\$201,922	\$124,648
Per Capita Revenue:	\$46	\$103	\$74
Per Capita Expenditures:	\$36	\$106	\$64
Revenues over (under) Expenditures:	\$21,515	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	98.12%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$77,964	\$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:	\$77,964	\$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:	\$28,613	\$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:	\$186,176	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$81	\$108	\$67
Revenue Collected During FY 16:	\$292,714	\$199,777	\$136,713
Expenditures During FY 16:	\$173,203	\$201,922	\$124,648
Per Capita Revenue:	\$127	\$103	\$74
Per Capita Expenditures:	\$75	\$106	\$64
Revenues over (under) Expenditures:	\$119,511	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	176.49%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$305,687	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$132	\$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:	\$525,320	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$39,120	\$122,070	\$
Per Capita Debt:	\$17	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Warren Area Fire Protection District**

Unit Code: **043/085/06** County: **Jo Daviess**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$353,300**

Equalized Assessed Valuation: **\$28,546,956**

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:	\$	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$	\$108	\$67
Revenue Collected During FY 16:	\$286,030	\$199,777	\$136,713
Expenditures During FY 16:	\$15,627	\$201,922	\$124,648
Per Capita Revenue:	\$114	\$103	\$74
Per Capita Expenditures:	\$6	\$106	\$64
Revenues over (under) Expenditures:	\$270,403	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	1730.36%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$270,403	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$108	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$270,403	\$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: **Winslow Fire Protection District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$55,000**

Equalized Assessed Valuation: **\$19,223,359**

Population: **800**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$50,111	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$63	\$108	\$67
Revenue Collected During FY 16:	\$96,048	\$199,777	\$136,713
Expenditures During FY 16:	\$53,631	\$201,922	\$124,648
Per Capita Revenue:	\$120	\$103	\$74
Per Capita Expenditures:	\$67	\$106	\$64
Revenues over (under) Expenditures:	\$42,417	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	172.53%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$92,528	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$116	\$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: **Waterloo Fire Protection District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,220,417**

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

Population: **9,950**

Employees:

 Full Time:

 Part Time: **40**

 Salaries Paid: **\$60,353**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,809,022	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$182	\$108	\$67
Revenue Collected During FY 16:	\$736,829	\$199,777	\$136,713
Expenditures During FY 16:	\$1,220,417	\$201,922	\$124,648
Per Capita Revenue:	\$74	\$103	\$74
Per Capita Expenditures:	\$123	\$106	\$64
Revenues over (under) Expenditures:	-\$483,588	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	108.61%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$1,325,434	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$133	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$102,341	\$12,328	\$
Total Unreserved Funds:	\$1,223,093	\$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:	\$1,711,776	\$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 Less Than 850,000

Local Government Profile

Unit Name: **Wayne Fire Protection District**

Unit Code: **096/030/06** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,000**

Equalized Assessed Valuation: **\$37,356,536**

Population: **2,500**

Employees:

 Full Time:

 Part Time: **32**

 Salaries Paid: **\$14,726**

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:	\$45,380	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$18	\$108	\$67
Revenue Collected During FY 16:	\$154,140	\$199,777	\$136,713
Expenditures During FY 16:	\$88,650	\$201,922	\$124,648
Per Capita Revenue:	\$62	\$103	\$74
Per Capita Expenditures:	\$35	\$106	\$64
Revenues over (under) Expenditures:	\$65,490	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	125.06%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$110,870	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$44	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$110,870	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$169,256	\$122,070	\$
Per Capita Debt:	\$68	\$59	\$
General Obligation Debt over EAV:	0.45%	0.05%	0.00%

Enterprise Funds

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

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,238,049**

Equalized Assessed Valuation: **\$207,249,438**

Population: **10,000**

Employees:

 Full Time: **3**

 Part Time: **56**

 Salaries Paid: **\$1,211,757**

Blended Component Units

Number Submitted = 1
 Wilmington Fire Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,416,831	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$142	\$2,066	\$101
Revenue Collected During FY 16:	\$2,338,578	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$2,255,401	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$234	\$2,610	\$223
Per Capita Expenditures:	\$226	\$2,775	\$219
Revenues over (under) Expenditures:	\$83,177	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	66.51%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,500,008	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$150	\$1,905	\$97

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$1,500,008	-\$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:	\$10,380	\$2,861,221	\$311,205
Per Capita Debt:	\$1	\$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: **Williamson Co Fire Protection District**

Unit Code: **100/080/06** County: **Williamson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,245,104**

Equalized Assessed Valuation: **\$231,046,005**

Population: **22,000**

Employees:

 Full Time: **5**

 Part Time: **4**

 Salaries Paid: **\$218,848**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$987,905	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$45	\$2,066	\$101
Revenue Collected During FY 16:	\$957,023	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$981,001	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$44	\$2,610	\$223
Per Capita Expenditures:	\$45	\$2,775	\$219
Revenues over (under) Expenditures:	-\$23,978	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	106.58%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,045,571	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$48	\$1,905	\$97

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$1,045,571	-\$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:	\$303,343	\$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: **West Suburban Fire Protection District**

Unit Code: 101/110/06 County: Winnebago

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$412,300

Equalized Assessed Valuation: \$21,063,381

Population: 4,550

Employees:

 Full Time: _____

 Part Time: 28

 Salaries Paid: \$23,388

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$273,946	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$60	\$108	\$67
Revenue Collected During FY 16:	\$147,166	\$199,777	\$136,713
Expenditures During FY 16:	\$141,624	\$201,922	\$124,648
Per Capita Revenue:	\$32	\$103	\$74
Per Capita Expenditures:	\$31	\$106	\$64
Revenues over (under) Expenditures:	\$5,542	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	197.35%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$279,488	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$61	\$112	\$73

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,945	\$18,193	\$
Total Unrestricted Net Assets:	\$251,543	\$79,898	\$



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:	\$586,715	\$2,861,221	\$311,205
Per Capita Debt:	\$194	\$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: **Winnebago County #1 Fire Protection District**

Unit Code: 101/130/06 County: Winnebago

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$1,134,100

Equalized Assessed Valuation: \$96,112,249

Population: 5,172

Employees:

 Full Time: 1

 Part Time: 54

 Salaries Paid: \$60,801

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,219,127	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$236	\$108	\$67
Revenue Collected During FY 16:	\$807,907	\$199,777	\$136,713
Expenditures During FY 16:	\$540,926	\$201,922	\$124,648
Per Capita Revenue:	\$156	\$103	\$74
Per Capita Expenditures:	\$105	\$106	\$64
Revenues over (under) Expenditures:	\$266,981	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	274.73%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$1,486,108	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$287	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$349,772	\$12,328	\$
Total Unreserved Funds:	\$1,136,336	\$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: **Villa Hills Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$29,138,781**

Population: **10,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$225,800	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$23	\$108	\$67
Revenue Collected During FY 16:	\$125,992	\$199,777	\$136,713
Expenditures During FY 16:	\$114,768	\$201,922	\$124,648
Per Capita Revenue:	\$13	\$103	\$74
Per Capita Expenditures:	\$11	\$106	\$64
Revenues over (under) Expenditures:	\$11,224	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	206.52%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$237,024	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$24	\$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:	\$98,758	\$18,193	\$
Total Unrestricted Net Assets:	\$138,266	\$79,898	\$



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: **Worden Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,239**

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

Population: **1,600**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$1,575**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$158,949	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$99	\$108	\$67
Revenue Collected During FY 16:	\$94,634	\$199,777	\$136,713
Expenditures During FY 16:	\$101,239	\$201,922	\$124,648
Per Capita Revenue:	\$59	\$103	\$74
Per Capita Expenditures:	\$63	\$106	\$64
Revenues over (under) Expenditures:	-\$6,605	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	202.33%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$204,834	\$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:	\$	\$12,328	\$
Total Unreserved Funds:	\$204,834	\$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:	\$70,262	\$122,070	\$
Per Capita Debt:	\$44	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

Unit Code: **048/130/06** County: **Knox**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$553,450**

Equalized Assessed Valuation: **\$64,725,668**

Population: **1,300**

Employees:

 Full Time:

 Part Time: **55**

 Salaries Paid: **\$62,076**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$79,894	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$61	\$108	\$67
Revenue Collected During FY 16:	\$407,259	\$199,777	\$136,713
Expenditures During FY 16:	\$301,585	\$201,922	\$124,648
Per Capita Revenue:	\$313	\$103	\$74
Per Capita Expenditures:	\$232	\$106	\$64
Revenues over (under) Expenditures:	\$105,674	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	61.53%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$185,568	\$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:	\$221,929	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$36,361	\$122,070	\$
Per Capita Debt:	\$28	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$588,528	\$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: **Winthrop Harbor Fire Protection District**

Unit Code: 049/160/06 County: Lake

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$68,393

Equalized Assessed Valuation: \$25,133,656

Population: 500

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$74,585	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$149	\$108	\$67
Revenue Collected During FY 16:	\$68,393	\$199,777	\$136,713
Expenditures During FY 16:	\$59,467	\$201,922	\$124,648
Per Capita Revenue:	\$137	\$103	\$74
Per Capita Expenditures:	\$119	\$106	\$64
Revenues over (under) Expenditures:	\$8,926	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	140.43%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$83,511	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$167	\$112	\$73

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$22,998	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$15	\$108	\$67
Revenue Collected During FY 16:	\$286,198	\$199,777	\$136,713
Expenditures During FY 16:	\$290,211	\$201,922	\$124,648
Per Capita Revenue:	\$191	\$103	\$74
Per Capita Expenditures:	\$193	\$106	\$64
Revenues over (under) Expenditures:	-\$4,013	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	6.54%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$18,985	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$13	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$18,985	\$86,966	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$206,000	\$122,070	\$
Per Capita Debt:	\$137	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$223,975**

Equalized Assessed Valuation: **\$24,159,925**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **3**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$327,696	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$328	\$108	\$67
Revenue Collected During FY 16:	\$114,351	\$199,777	\$136,713
Expenditures During FY 16:	\$80,750	\$201,922	\$124,648
Per Capita Revenue:	\$114	\$103	\$74
Per Capita Expenditures:	\$81	\$106	\$64
Revenues over (under) Expenditures:	\$33,601	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	447.43%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$361,297	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$361	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$127,421	\$12,328	\$
Total Unreserved Funds:	\$231,719	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,959	\$18,193	\$
Total Unrestricted Net Assets:	\$231,719	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$212,500	\$122,070	\$
Per Capita Debt:	\$213	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

Unit Code: **072/110/06** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$929,634**

Equalized Assessed Valuation: **\$39,750,326**

Population: **4,862**

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:	\$691,556	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$142	\$108	\$67
Revenue Collected During FY 16:	\$230,549	\$199,777	\$136,713
Expenditures During FY 16:	\$422,259	\$201,922	\$124,648
Per Capita Revenue:	\$47	\$103	\$74
Per Capita Expenditures:	\$87	\$106	\$64
Revenues over (under) Expenditures:	-\$191,710	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	118.37%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$499,846	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$103	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$499,846	\$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: **Virden Fire Protection District**

Unit Code: **056/030/06** County: **Macoupin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$204,772**

Equalized Assessed Valuation: **\$45,517,459**

Population: **3,458**

Employees:

 Full Time:

 Part Time: **36**

 Salaries Paid: **\$15,985**

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:	\$9,226	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$3	\$108	\$67
Revenue Collected During FY 16:	\$223,940	\$199,777	\$136,713
Expenditures During FY 16:	\$204,772	\$201,922	\$124,648
Per Capita Revenue:	\$65	\$103	\$74
Per Capita Expenditures:	\$59	\$106	\$64
Revenues over (under) Expenditures:	\$19,168	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	23.63%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$48,394	\$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:	\$28,395	\$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: **Woodson Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$86,752**

Equalized Assessed Valuation: **\$26,812,182**

Population: **750**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$22,399	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$30	\$108	\$67
Revenue Collected During FY 16:	\$53,787	\$199,777	\$136,713
Expenditures During FY 16:	\$32,074	\$201,922	\$124,648
Per Capita Revenue:	\$72	\$103	\$74
Per Capita Expenditures:	\$43	\$106	\$64
Revenues over (under) Expenditures:	\$21,713	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	137.53%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$44,112	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$59	\$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:	\$44,112	\$79,898	\$



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: **Varna Fire Protection District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$576,000**

Equalized Assessed Valuation: **\$50,454,841**

Population: **1,150**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$30,217**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$461,677	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$401	\$108	\$67
Revenue Collected During FY 16:	\$319,480	\$199,777	\$136,713
Expenditures During FY 16:	\$165,409	\$201,922	\$124,648
Per Capita Revenue:	\$278	\$103	\$74
Per Capita Expenditures:	\$144	\$106	\$64
Revenues over (under) Expenditures:	\$154,071	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	372.26%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$615,748	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$535	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$277,930	\$12,328	\$
Total Unreserved Funds:	\$337,818	\$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: **Wenona Fire Protection District**

Unit Code: **059/050/06** County: **Marshall**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$208,050**

Equalized Assessed Valuation: **\$28,534,021**

Population: **1,600**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$113,018	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$71	\$108	\$67
Revenue Collected During FY 16:	\$208,050	\$199,777	\$136,713
Expenditures During FY 16:	\$205,763	\$201,922	\$124,648
Per Capita Revenue:	\$130	\$103	\$74
Per Capita Expenditures:	\$129	\$106	\$64
Revenues over (under) Expenditures:	\$2,287	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	56.04%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$115,305	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$72	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$288,050	\$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:	\$167,825	\$122,070	\$
Per Capita Debt:	\$105	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

Unit Code: 063/130/06 County: Mchenry

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,538,334

Equalized Assessed Valuation: \$153,561,345

Population: 12,000

Employees:

 Full Time: _____

 Part Time: 54

 Salaries Paid: \$442,494

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$420,612	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$35	\$2,066	\$101
Revenue Collected During FY 16:	\$1,767,572	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,536,343	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$147	\$2,610	\$223
Per Capita Expenditures:	\$128	\$2,775	\$219
Revenues over (under) Expenditures:	\$231,229	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	42.43%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$651,841	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$54	\$1,905	\$97

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,926	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$513,915	-\$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:	\$460,645	\$2,861,221	\$311,205
Per Capita Debt:	\$38	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,369,497	\$2,861,221	\$311,205
Per Capita Debt:	\$37	\$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: **Valmeyer Fire Protection District**

Unit Code: **067/040/06** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$96,958**

Equalized Assessed Valuation: **\$34,262,146**

Population: **1,200**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$16,018**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$15,799	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$13	\$108	\$67
Revenue Collected During FY 16:	\$110,482	\$199,777	\$136,713
Expenditures During FY 16:	\$79,453	\$201,922	\$124,648
Per Capita Revenue:	\$92	\$103	\$74
Per Capita Expenditures:	\$66	\$106	\$64
Revenues over (under) Expenditures:	\$31,029	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	35.85%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$28,483	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$24	\$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:	\$18,164	\$18,193	\$
Total Unrestricted Net Assets:	\$28,483	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$147,916	\$122,070	\$
Per Capita Debt:	\$123	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$539,000**

Equalized Assessed Valuation: **\$49,142,931**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$118,345**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$622,395	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$178	\$108	\$67
Revenue Collected During FY 16:	\$384,346	\$199,777	\$136,713
Expenditures During FY 16:	\$224,776	\$201,922	\$124,648
Per Capita Revenue:	\$110	\$103	\$74
Per Capita Expenditures:	\$64	\$106	\$64
Revenues over (under) Expenditures:	\$159,570	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	347.89%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$781,965	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$223	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$482,588	\$12,328	\$
Total Unreserved Funds:	\$306,076	\$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:	\$501,266	\$122,070	\$
Per Capita Debt:	\$157	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

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