

**Bartlett Fire Protection District
Bartlett, Illinois
Comprehensive Annual Financial Report
For The Year Ended December 31, 2013**

Submitted By:
Department of Finance

**Bartlett Fire Protection District
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For The Year Ended December 31, 2013**

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BARTLETT FIRE PROTECTION DISTRICT

234 N. Oak Avenue • Bartlett, Illinois 60103 • Phone: 630-837-3701 • Fax: 630-837-4052

May 1, 2014

Board of Trustees
Bartlett Fire Protection District
234 N. Oak Avenue
Bartlett, Illinois 60103

Honorable Trustees:

The Comprehensive Annual Financial Report (CAFR) of the Bartlett Fire Protection District for the fiscal year ending December 31, 2013 is submitted herewith. The report was prepared by the District's Chief and Finance Supervisor, working with the District's auditor. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Bartlett Fire Protection District. We believe the data presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of the Bartlett Fire Protection District as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Bartlett Fire Protection District for its comprehensive annual financial report for the fiscal year ended December 31, 2013. In order to be awarded a Certificate of Achievement, a government must publish in easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

This letter complements management’s discussion and analysis (MD&A), and should be read in conjunction with it. The purpose of this letter of transmittal is to provide an overview of the District and its operations. For detailed information and analysis, please review the MD&A which can be found in the financial section of this report immediately following the report of independent auditors.

This report includes all funds of the District. The District provides a full range of fire services at three fire stations. Fire services provided are directed at the prevention of fires, accidents and other emergencies while maintaining the highest standards of professionalism, efficiency and effectiveness.

ECONOMIC CONDITION AND OUTLOOK

The Bartlett Fire Protection District is a municipal corporation of the State of Illinois. The District is made up of the Village of Bartlett and some of the surrounding unincorporated areas. It is located in both Cook and Du Page Counties and is approximately 31 miles northwest of downtown Chicago. The District maintains a total of three fire stations. The main fire station is located at 234 N. Oak Avenue. Additional fire stations are located at 501 Struckman Boulevard and 1575 West Bartlett Road.

The 2010 Census population of 41,208 for the Village represents a 0.4% decrease from the 2007 Special Census population of 41,402. Potential for future population growth is slow due to economic factors such as the downturn of the housing market within the District. In the last three tax years (‘10 through ‘12), the District's equalized assessed valuation has decreased by 17% due to the continued decline in home prices.

The District’s annual assessed valuation (EAV) has decreased in the last year. In 2006, the District’s tax rate increased due to the passage of a referendum to build, equip and staff its own third station. In fiscal year 2007, the District finalized an intergovernmental agreement with the Village of Bartlett to pay for its construction. The new station opened on October 6, 2008. Since 2004, the tax rates have been as follows:

Tax Year	EAV	Tax Rate
2005	1,186,836,953	0.277
2006*	1,308,557,716	0.474
2007	1,501,729,974	0.414
2008	1,567,675,214	0.426
2009	1,599,010,823	0.411
2010	1,479,819,845	0.473
2011	1,345,513,326	0.533
2012	1,228,544,326	0.583

ECONOMIC CONDITION AND OUTLOOK (CONTINUED)

According to the US Census Bureau, in 2010 the total housing units for the District amounted to 14,509 with the median value of a single family home at \$313,800. The average household contained an average of 2.93 individuals and 48.6% had children under the age of 18 living with them. Additionally, this contributes to the District's strong demand for fire protection from well-trained and strategically positioned firefighters and paramedics located throughout the Bartlett.

MAJOR INITIATIVES/HAPPENINGS FOR THE YEAR

The 2013 Budget for Operations remained fairly static for the year. The District's ambulance fees increased 3.6% or \$776,561. The SAFER grant, which expired in 2012, provided for 9 additional full-time staff in conjunction with the completion of the west side station in October 2008. Due to the downturn of the housing market, developer fees or builders donations of \$750 were submitted by the Village for 2013. The District continues to monitor budgetary controls and as a result operating expenditures were 0.2% under budget. Additionally, in 2013 the District was able to transfer monies into the reserve funds in the amount of \$110,614. These monies helped complete renovation of Station #2, which was postponed from the 2012 budget. All of the Station 2 expenditures were paid out of reserves and no debt obligations were created.

FUTURE INITIATIVES/FUTURE DIRECTION

In 2014, the District will be providing for the following initiatives: New 2013 Ford Marque custom ambulance, new vehicle wireless routers for front line vehicles, computer server and Station 1 foyer and IT room improvements.

FINANCIAL INFORMATION

Accounting System and Budgetary Control - The District's records for general governmental operations are maintained on an accrual basis, with the revenues being recorded when earned and expenditures being recorded when the liability is incurred or the economic asset is used.

In developing and maintaining the District's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the District's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is of great importance to the District and has been established at the individual fund level. Financial reports are produced showing budget and actual expenditures by line item, and are distributed monthly to District departmental and divisional management and to others upon request.

Individual line items are reviewed and analyzed for budgetary compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures (items over \$5,000 and having a useful life of more than 1 year) are monitored and controlled item by item. Revenue budgets are reviewed monthly.

Additionally, all expenditures are reviewed by the Board of Trustees prior to the release of payments.

The Reporting Entity and its Services - This report includes all of the funds, account groups and activities controlled by the District.

The mission of the Bartlett Fire Protection District is to preserve lives and property in our community by providing services directed at the prevention of fires, accidents and other emergencies while maintaining the highest standards of professionalism, efficiency and effectiveness.

The District participates in the Illinois Municipal Retirement Fund, IRMA and the Bartlett Firefighters' Pension Plan. Those organizations are separate governmental units because (1) they are organized entities, (2) have governmental character, and (3) are substantially autonomous. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices.

FINANCIAL INFORMATION (CONTINUED)

General Government Functions - The reporting period covered by these financial statements encompasses twelve months. Funds are provided for services by taxes, user fees, interest income, grants, donations and miscellaneous sources.

Property taxes are a major source of income for general operations. The District's property taxes make up 83.5% of the total revenue for the major governmental funds.

As property values continue to decline, the overall assessed valuation or EAV of the District also declined to \$1,228,544,326 or a 9% decrease from prior year.

Allocation of the property tax levy for 2012 and the preceding three tax years are as follows (amounts for each \$100 of assessed value).

Purpose	2012	2011	2010	2009
Corporate Fund	0.2839	0.2627	0.2316	0.2095
Ambulance Fund	0.2256	0.2080	0.1715	0.1526
Pension Fund	0.0673	0.0620	0.0628	0.0488
Total Tax Rate	0.577	0.533	0.466	0.411

The maximum tax rate for the Corporate Fund is .4000. The maximum tax rate for the Ambulance Fund is .4000.

Fund balance decreased by \$2,420,396 for a total of \$2,358,942 as of December 31, 2013. This was a planned decrease of reserves for the Station 2 renovation project.

Fixed Assets Additions - As of December 31, 2013 the general fixed assets of the Bartlett Fire Protection District amounted to \$9,702,748. The major category of increase results from buildings and improvements from the Station 2 renovation.

Independent Audit - Chapter 50, Section 310/2 of the Illinois Revised Statutes requires that districts secure a licensed public accountant to perform an annual audit of accounts. The firm of Knutte & Associates has performed the audit for the year ended December 31, 2013. Their unqualified opinion on the general purpose financial statements is presented in this report.

OTHER INFORMATION

Acknowledgments - The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff. Appreciation is expressed to the District's employees throughout the organization, especially those employees who were instrumental in the successful completion of this report.

We would like to thank the members of the Board of Trustees for their interest and support in planning and conducting the financial operation of the District in a responsible and progressive manner.

Respectfully submitted,

Michael Falese
Chief

James R. Howard, CPA
Finance



Government Finance Officers Association

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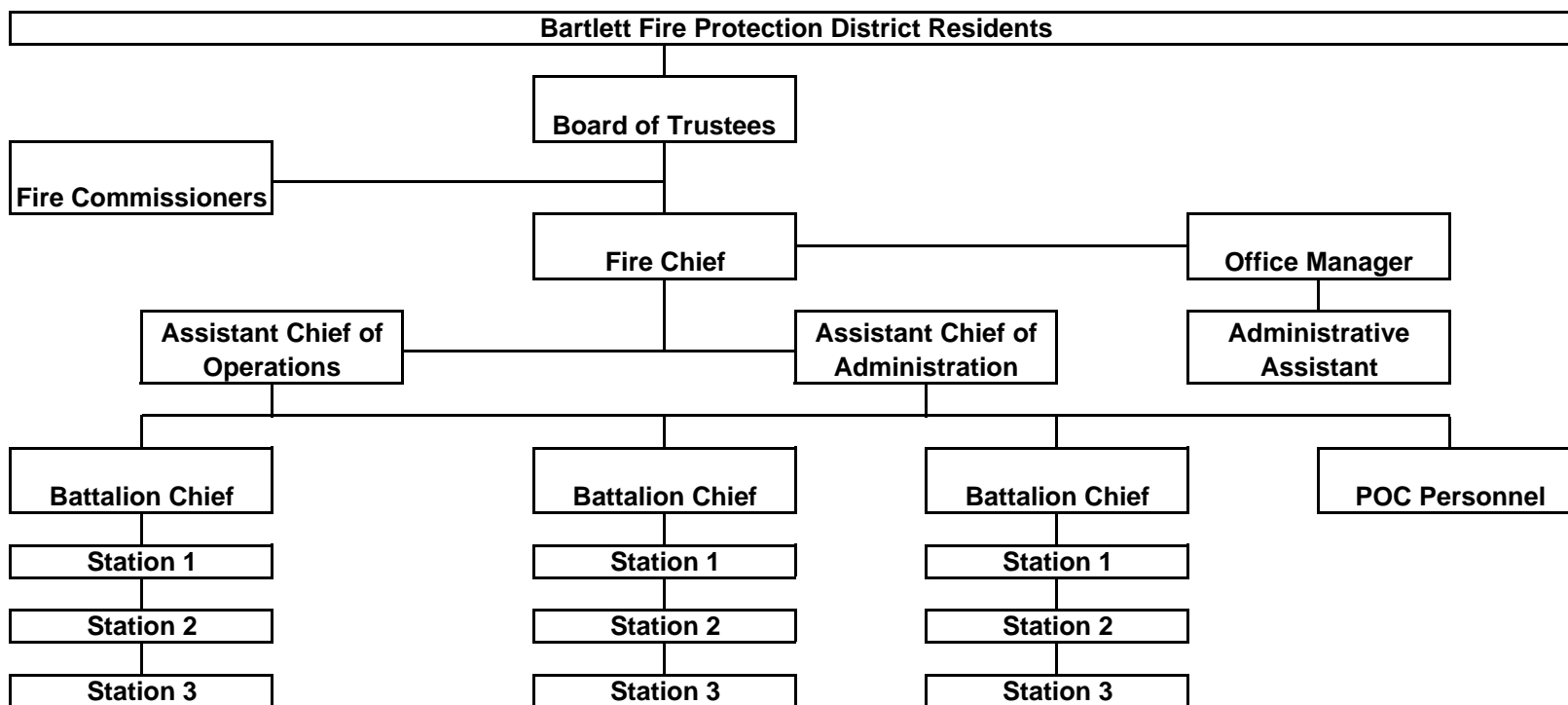
Bartlett Fire Protection District
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

**BARTLETT FIRE PROTECTION DISTRICT
Organization Chart**



BARTLETT FIRE PROTECTION DISTRICT PRINCIPAL OFFICIALS

Commissioners

Rick Wagner, Chairman
Frank Giovannelli
Mike Bersani

Trustees

Jim McCarthy, President
Kevin Wiley, Secretary
Donald Wisniewski, Treasurer
John Whitmer
Jay Langfelder

Fire Chief

Michael W. Falese

Assistant Chief of Administration

Michael Kelly

Assistant Chief of Operations

Michael Figolah

Firefighters' Pension Board

Ralph DeFreece, President
Julie Clarke, Secretary
Andy Scumaci
Jim McCarthy
John Whitmer



KNUTTE & ASSOCIATES, P.C.

Certified Public Accountants
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INDEPENDENT AUDITORS' REPORT

To The Board of Trustees
Bartlett Fire Protection District
Bartlett, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the Foreign Fire Tax Fund of the Bartlett Fire Protection District as of and for the year ended December 31, 2013, which collectively comprise the District's financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Firefighter's Pension Trust Fund, which is the fiduciary fund of the District. Those financial statements as of and for the year ended December 31, 2013 were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included in the Firefighter's Pension Trust Fund, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Bartlett Fire Protection District, including the Foreign Fire Tax Fund as of December 31, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

The management's discussion and analysis and the schedule of funding progress are not required parts of the financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no

The major fund budgetary comparison schedules listed on the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. The Required Supplementary Information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ending December, 31, 2013 and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Bartlett Fire Protection District's basic financial statements. The combining and individual fund financial schedules for the year ended December 31, 2013 listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The combining and individual fund financial schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2013 and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The "Letter of Transmittal" and "Statistical Section" listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Bartlett Fire Protection District. The information has not been audited by us and, accordingly, we express no opinion on such matters.

Knuttle & Associates, P.C.

**Bartlett Fire Protection District
Management Discussion & Analysis
December 31, 2013**

Introduction

The Bartlett Fire Protection District's management and discussion analysis (MD&A) provides an overview of the District's financial activities for the fiscal year ended December 31, 2013. The MD&A should be read as a narrative introduction to the financial statements that follow. The purpose of this report is to assist the reader in focusing on significant accounting issues, provide an overview of the District's financial activity, identify changes in the District's financial position, identify any material deviations from the approved budget and identify individual fund issues or concerns.

The MD&A is an element of the new reporting model accepted by the Governmental Accounting Standards Board (GASB) in its Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative data between the current and prior years is required to be presented in the MD&A.

Financial Highlights

- The District's financial status continues to be strong. Total current assets exceeded total current liabilities at the end of the fiscal year by \$8,902,434. Also, the District's total net position decreased to \$18,605,182 or a decrease of \$400,295 over the previous year. The majority of the total decrease is due to the renovation of Station 2, which is a one-time capital expenditure.
- At December 31, 2013, the District's governmental funds reported combined ending fund balances of \$2,358,942 a decrease of \$2,420,396 from the prior year. This decrease is due to capital purchases. A majority of the fund balance decrease was planned the renovation of Station 2 which was completed in 2013.
- Property Taxes levied and collected for governmental funds were \$6,157,072 or 1% decrease from the prior year. This decrease is due to some late tax collections in 2013.
- The District continues to have the ability to devote resources toward maintaining, improving and expanding its facilities and fleet of vehicles. In 2013, \$2,663,088 was spent on capital outlay for Station 2 renovations, a new ambulance and additional facility improvements .
- The District continues to have no long-term debt outstanding .

**Bartlett Fire Protection District
Management Discussion & Analysis
December 31, 2013 (Continued)**

Overview of the Financial Statements

Management's Discussion and Analysis introduces the District's basic financial statements. The Basic Financial Statements include three components: government-wide financial statements, fund financial statements and notes to the financials. The District also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances. The two new government-wide financial statements, Statement of Net Position and Statement of Activities represent an overview of the District as a whole, separating its operations between governmental and business-type activities. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The *Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating.

The *Statement of Activities* presents changes in the District's net position during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

Both government-wide financial statements distinguish governmental activities of the District that are principally supported by taxes and intergovernmental revenues, such as grants, from business type activities that are intended to recover all or significant portion of their costs through user fees and charges. Governmental activities include general government and fire protection. Business-type activities reflect the District's private sector operations, where the fees for services typically cover all or most of the cost of operation including depreciation. Fiduciary activities such as employee pension plans are not included in the government-wide statements since these assets are not available to fund District programs.

The government-wide financial statements are presented on pages 12 and 13 of this report.

**Bartlett Fire Protection District
Management Discussion & Analysis
December 31, 2013 (Continued)**

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in the basic financial statements for the general fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the District's adopted annual appropriated budget.

The basic governmental fund financial statements are presented on pages 14 through 16 of this report.

Proprietary funds are reported in the fund financial statements and generally report services for which the District charges customers a fee. There are two types of proprietary funds. These are enterprise funds and internal service funds. Enterprise funds essentially encompass the same functions reported as business-type activities in the governmental-wide statements. Services are provided to customers external to the District organization such as the golf course. Internal service funds provide services to customers within the District's organization.

The District does not have proprietary funds at this time.

**Bartlett Fire Protection District
Management Discussion & Analysis
December 31, 2013 (Continued)**

Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The Fiduciary Fund includes the pension trust fund and foreign fire insurance tax fund.

The basic fiduciary fund financial statements are presented on pages 17 through 18 of this report.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 19 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget to actual comparisons, statistical analysis tables and progress in funding its obligation to provide pension benefits to its employees. Other supplementary information includes detail by fund for receivables, payables, transfers and payments within the reporting entity. Supplementary information can be found on pages 35 through 37 of this report.

Major funds are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major are presented in a subsequent section of this report beginning on page 38.

Government-wide Financial Analysis

This District implemented the new financial reporting model used in this report for the fiscal year ended June 30, 2005. Over time as year-to-year financial information accumulated on a consistent basis, changes in net position may be observed and used to discuss changing financial position of the District as a whole.

Statement of Net Position

A comparison of the statement of net position for the last three fiscal years is shown on the following page. As noted earlier, the District's combined net position decreased to \$18,605,182 .

**Bartlett Fire Protection District
Management Discussion & Analysis
December 31, 2013 (Continued)**

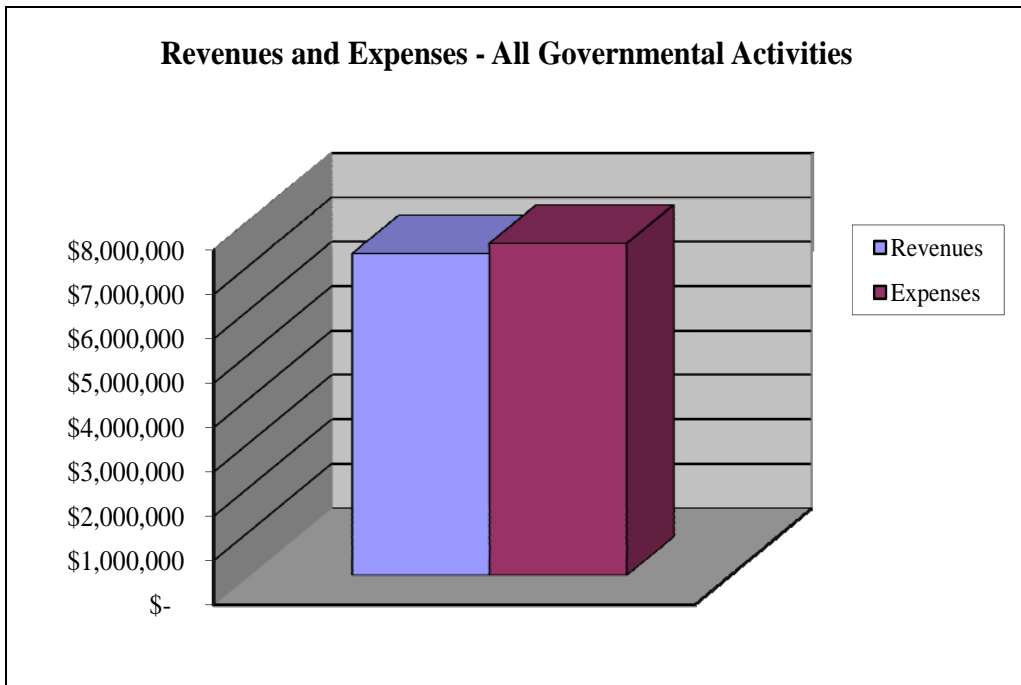
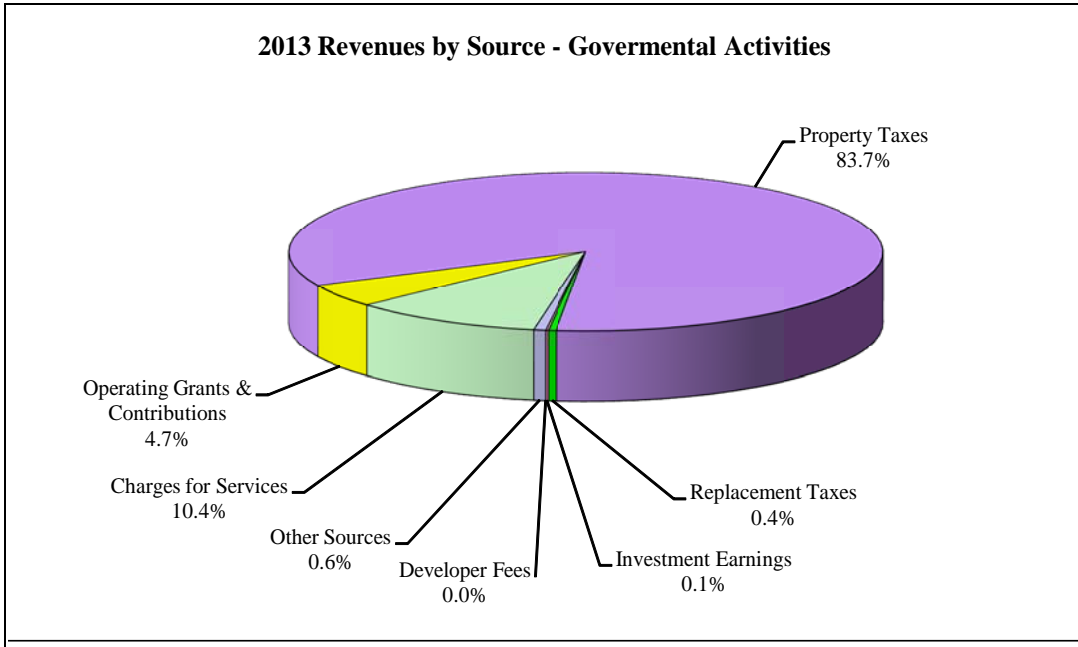
Statement of Net Position (Continued)

Statement of Net Position			
Governmental Activities			
	<u>2013</u>	<u>2012</u>	<u>2011</u>
Current and Other Assets	\$ 9,501,983	\$ 11,459,055	\$ 11,388,800
Capital Assets	9,702,748	7,769,352	8,056,933
Total Assets	19,204,731	19,228,407	19,445,733
Current and Other Liabilities	599,549	222,928	212,136
Unfunded Pension Obligation	0	0	0
Total Liabilities	599,549	222,928	212,136
Net Position			
Invested in Capital Assets,	9,702,748	7,769,352	8,056,933
Restricted Amounts	548,374	386,927	0
Unrestricted Amounts	8,354,060	10,849,200	11,176,664
	<u>\$ 18,605,182</u>	<u>\$ 19,005,479</u>	<u>\$ 19,233,597</u>

Statement of Activities A comparison of the statement of activities for the last three fiscal years is shown below.

Statement of Activities			
Governmental Activities			
	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues			
Program Revenues			
Charges for Services	776,561	749,552	718,543
Operating Grants and Contributions	350,000	46,871	190,802
General Revenues			
Property Taxes	6,243,777	6,320,270	6,096,046
Replacement Taxes	31,235	12,110	32,672
Foreign Fire Insurance Tax	0	0	0
Investment Earnings	11,184	9,786	30,569
Developer Fees	0	0	1,964
Other Sources	48,063	116,909	63,005
Total Revenue	<u>\$ 7,460,820</u>	<u>\$ 7,255,498</u>	<u>\$ 7,133,601</u>
Expenses			
Governmental Activities			
Fire Protection	7,861,115	7,483,617	7,304,135
Transfer to Foreign Fire Tax Fund	0	0	72,404
Total Expense	<u>7,861,115</u>	<u>7,483,617</u>	<u>7,376,539</u>
Increase in Net Position	\$ (400,295)	\$ (228,119)	\$ (242,938)
Net Position - Beginning of Year	19,005,477	19,233,598	19,476,536
Net Position - End of Year	<u>\$ 18,605,182</u>	<u>\$ 19,005,479</u>	<u>\$ 19,233,598</u>

**Bartlett Fire Protection District
Management Discussion & Analysis
December 31, 2013 (Continued)**



**Bartlett Fire Protection District
Management Discussion & Analysis
December 31, 2013 (Continued)**

Governmental Activities

As stated previously, Governmental Activities decreased the District's net position by \$400,295. Key elements of the entity-wide performance are as follows:

- Total revenues increased 3% to \$7,374,115 in 2013 from \$7,156,206 the previous year. The majority of this decrease is attributed to an increase in ambulance fees and grant proceeds from the State of Illinois DCEO program for the renovation of Station 2.
- Ambulance fees increased 3.6% to \$776,561 in 2013 from \$749,552 due to a small increase in volume. Developer fees or builders donations were submitted by the Village in the amount of \$375.
- Total expenditures increased to \$9,794,511 in 2013. This 36% increase is mostly attributed to the increase in salaries and benefits as well as capital expenditures for the renovation of station 2 discussed above. All of the Station 2 expenditures were paid out of reserves and no debt obligations were created.

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported a healthy ending fund balance of \$2,358,942. Only \$548,374 of these funds are non-spendable or restricted, indicating the availability of the balance of funds for continuing operations.

The total ending fund balance of governmental funds shows a decrease of \$2,420,396 from the prior fiscal year. This decrease is primarily the result of the financial information described in the analysis of the District's governmental activities.

Major Governmental Funds

The Corporate and Ambulance funds are the primary funds of the District.

The Corporate Fund surplus as of December 31, 2013 was \$152,359 a decrease of \$132,211 from the prior year. This decrease was mainly due to the transfer of monies to the reserve funds (Capital Projects, Foreign Firefighters Tax and Buy Back) at year end.

The Ambulance Fund surplus as of December 31, 2013 was \$304,564 a decrease of \$117,837 from the prior year. This decrease was mainly attributed to the transfer of monies to the reserve funds (Capital Projects, Foreign Firefighters Tax and Buy Back) at year end.

**Bartlett Fire Protection District
Management Discussion & Analysis
December 31, 2013 (Continued)**

Major Governmental Funds (Continued)

At the end of 2013, monies were transferred from the Corporate and Ambulance Funds to the Capital Projects, Buy Back, and Vehicle Fund in the amounts of \$70,710, \$29,386, and \$10,518 respectively. The Capital Projects and Vehicle fund balances as of December 31, 2013 decreased to \$260,020 and \$1,234,660, respectively. In 2013, these capital project monies were spent for a major renovation to Station 2 which totaled approximately \$2.5 million over a 2 year period.

Fiduciary Funds

The Pension Fund and Foreign Fire Tax Fund are the only fiduciary funds. The Bartlett Firefighters Pension Trust maintains the pension fund. During 2007, the respective counties of the District started paying the Pension's Fund allocation of property taxes directly to the Trust. In addition, the District acts as an agent by distributing the replacement taxes and individual contributions made by the firefighters through payroll withholdings to the Trust. The Pension Trust's net position increased \$2,008,758 or 19.9% over the previous year to \$12,081,452.

The Foreign Fire Tax Board maintains the monies collected for foreign fire insurance. The State of Illinois mandated that a self-governing Board, made up of four firefighters and the Chief, oversee the expenditure of the foreign fire tax insurance monies which are held in a separate bank account. In 2013, the foreign fire tax fund's net position increased \$9,120 to \$92,522.

Governmental Funds Budgetary Highlights

During the 2013 Budget year, the district did not revise the annual operating budget.

The Corporate and Ambulance funds are reported as major funds and account for the routine operations of the District.

Actual revenues in the major governmental funds were \$6,987,007 which underperformed budget estimates by 3.6%. Additionally, actual expenditures were \$7,126,441 which underperformed budget estimates by .1%.

The Governmental Funds total of revenues over expenditures was a negative (\$139,434). The fund balance decreased to \$456,923 from \$706,973, the previous year.

Capital Asset Administration

The District's investment in capital assets, net of accumulated depreciation for governmental-type activities as of December 31, 2013 was \$9,702,748. Major capital asset events during the fiscal year included the completion of the Station 2 renovation, HVAC maintenance, Panasonic Toughbooks, back-up software and a new ambulance. For further information regarding Capital Asset administration, please refer to page 30 in the notes to the financial statements.

**Bartlett Fire Protection District
Management Discussion & Analysis
December 31, 2013 (Continued)**

Initiative s

In 2013, the District completed its major renovation of Station #2. The renovation cost approximately 2.5 million dollars and was to rebuild and improve the station per the Space Needs Analysis performed by outside consultants. In 2014, the District will be providing for the following initiatives: New 2013 Ford Marque custom ambulance, new vehicle wireless routers for front line vehicles, computer server and Station 1 foyer and IT room improvements.

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was not aware of any existing circumstances that would adversely affect its financial health in the near future.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances, comply with finance related laws and regulations and demonstrate the District's commitment to public accountability . If you have any questions about this report or would like to request additional information, please contact James Howard, CPA or Michael Falese, Fire Chief, Bartlett Fire Protection District, 234 N. Oak Ave., Bartlett, IL 60103.

**Bartlett Fire Protection District
Statement of Net Position
December 31, 2013**

	Total Governmental Activities
ASSETS	
Cash	\$ 2,566,360
Property Taxes Receivable	6,543,492
Grants Receivable	96,972
Other Receivables	560
Prepaid Expenses	281,210
Due From Pension Fund	13,389
Capital Assets	
Capital Assets Not Being Depreciated	683,850
Other Capital Assets, Net of Depreciation	9,018,898
Total Capital Assets	<u>9,702,748</u>
TOTAL ASSETS	<u>19,204,731</u>
DEFERRED OUTFLOWS	<u>0</u>
LIABILITIES	
Accounts Payable	350,593
Accrued Payroll Liabilities	<u>248,956</u>
TOTAL LIABILITIES	<u>599,549</u>
DEFERRED INFLOWS	<u>0</u>
NET POSITION	
Invested in Capital Assets	9,702,748
Restricted Amounts	
Nonspendable	281,210
Ambulance	267,164
Unrestricted Amounts	<u>8,354,060</u>
TOTAL NET POSITION	<u><u>\$ 18,605,182</u></u>

See Accompanying Notes to the Financial Statements.

**Bartlett Fire Protection District
Statement of Activities
For The Year Ended December 31, 2013**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenues and Change in Net Position Total Governmental Activities</u>
FUNCTIONS/PROGRAMS				
Governmental Activities				
Fire Protection	\$ 7,861,115	\$ 776,561	\$ 350,000	\$ (6,734,554)
Total Governmental Activities	<u>7,861,115</u>	<u>776,561</u>	<u>350,000</u>	<u>(6,734,554)</u>
GENERAL REVENUES				
Taxes				
Property taxes levied for general purposes				\$ 6,243,777
Replacement taxes for general purposes				31,235
Interest Income				11,184
Miscellaneous				<u>48,063</u>
TOTAL GENERAL REVENUES				<u>6,334,259</u>
CHANGE IN NET POSITION				(400,295)
NET POSITION, BEGINNING OF YEAR				<u>19,005,477</u>
END OF YEAR				<u>\$ 18,605,182</u>

See Accompanying Notes to the Financial Statements.

**Bartlett Fire Protection District
Governmental Funds
Balance Sheet
December 31, 2013**

	<u>Corporate</u>	<u>Ambulance</u>	<u>Capital Projects</u>	<u>Vehicle</u>	<u>Other Governmental Funds</u>	<u>Total</u>
ASSETS						
Cash	\$ 66,546	\$ 385,333	\$ 472,482	\$ 1,234,660	\$ 407,339	\$ 2,566,360
Property Taxes Receivable	3,636,648	2,906,844	0	0	0	6,543,492
Grants Receivable	0	0	96,972	0	0	96,972
Other Receivables	560	0	0	0	0	560
Prepaid Expenditures	243,810	37,400	0	0	0	281,210
Due From Other Funds	13,389	0	0	0	0	13,389
TOTAL ASSETS	<u>3,960,953</u>	<u>3,329,577</u>	<u>569,454</u>	<u>1,234,660</u>	<u>407,339</u>	<u>9,501,983</u>
DEFERRED OUTFLOWS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>3,960,953</u>	<u>3,329,577</u>	<u>569,454</u>	<u>1,234,660</u>	<u>407,339</u>	<u>9,501,983</u>
LIABILITIES						
Accounts Payable	37,169	3,990	309,434	0	0	350,593
Accrued Payroll Liabilities	134,777	114,179	0	0	0	248,956
TOTAL LIABILITIES	<u>171,946</u>	<u>118,169</u>	<u>309,434</u>	<u>0</u>	<u>0</u>	<u>599,549</u>
DEFERRED INFLOWS						
Deferred Property Taxes	3,636,648	2,906,844	0	0	0	6,543,492
TOTAL DEFERRED INFLOWS	<u>3,636,648</u>	<u>2,906,844</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,543,492</u>
FUND BALANCES						
Fund Balances						
Nonspendable	243,810	37,400	0	0	0	281,210
Restricted	0	267,164	0	0	0	267,164
Assigned	0	0	260,020	1,234,660	407,339	1,902,019
Unassigned	(91,451)	0	0	0	0	(91,451)
TOTAL FUND BALANCES	<u>152,359</u>	<u>304,564</u>	<u>260,020</u>	<u>1,234,660</u>	<u>407,339</u>	<u>2,358,942</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 3,960,953</u>	<u>\$ 3,329,577</u>	<u>\$ 569,454</u>	<u>\$ 1,234,660</u>	<u>\$ 407,339</u>	

AMOUNTS REPORTED IN THE STATEMENT OF NET POSITION ARE DIFFERENT BECAUSE:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	9,702,748
Deferred Property Taxes are not reported in the government-wide statements.	<u>6,543,492</u>
NET POSITION OF GOVERNMENTAL FUNDS	<u>\$ 18,605,182</u>

See Accompanying Notes to the Financial Statements.

**Bartlett Fire Protection District
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For The Year Ended December 31, 2013**

	<u>Corporate</u>	<u>Ambulance</u>	<u>Capital Projects</u>	<u>Vehicle</u>	<u>Other Governmental Funds</u>	<u>Total</u>
REVENUES						
Property Taxes	\$ 3,432,532	\$ 2,724,540	\$ 0	\$ 0	\$ 0	\$ 6,157,072
Ambulance Service Fees	0	776,561	0	0	0	776,561
Grant Proceeds	0	0	350,000	0	0	350,000
Illinois Replacement Tax	14,289	16,946	0	0	0	31,235
Interest	1,064	1,064	9,056	0	0	11,184
Miscellaneous	9,495	10,516	28,052	0	0	48,063
TOTAL REVENUES	<u>3,457,380</u>	<u>3,529,627</u>	<u>387,108</u>	<u>0</u>	<u>0</u>	<u>7,374,115</u>
EXPENDITURES						
Salaries & Benefits	3,033,061	2,677,209	0	0	0	5,710,270
Contractual	497,682	866,372	0	0	0	1,364,054
Commodities	5,296	19,526	0	0	0	24,822
Capital Outlay	0	0	2,493,715	169,373	0	2,663,088
Other Expenditures	13,648	13,647	0	0	4,982	32,277
TOTAL EXPENDITURES	<u>3,549,687</u>	<u>3,576,754</u>	<u>2,493,715</u>	<u>169,373</u>	<u>4,982</u>	<u>9,794,511</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(92,307)</u>	<u>(47,127)</u>	<u>(2,106,607)</u>	<u>(169,373)</u>	<u>(4,982)</u>	<u>(2,420,396)</u>
OTHER FINANCING SOURCES (USES)						
Transfers In	0	0	70,710	10,518	29,386	110,614
Transfers Out	(39,904)	(70,710)	0	0	0	(110,614)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(39,904)</u>	<u>(70,710)</u>	<u>70,710</u>	<u>10,518</u>	<u>29,386</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	<u>(132,211)</u>	<u>(117,837)</u>	<u>(2,035,897)</u>	<u>(158,855)</u>	<u>24,404</u>	<u>(2,420,396)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>284,570</u>	<u>422,401</u>	<u>2,295,917</u>	<u>1,393,515</u>	<u>382,935</u>	<u>4,779,338</u>
END OF YEAR	<u>\$ 152,359</u>	<u>\$ 304,564</u>	<u>\$ 260,020</u>	<u>\$ 1,234,660</u>	<u>\$ 407,339</u>	<u>\$ 2,358,942</u>

See Accompanying Notes to the Financial Statements.

Bartlett Fire Protection District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For The Year Ended December 31, 2013

Net Change in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ (2,420,396)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Depreciation of capital assets is not considered an expenditure in the fund financial statements.	(609,277)
Purchases of capital assets are treated as an expenditure in the fund financial statements.	2,576,727
Loss on disposal of assets is not considered an expenditure in the fund financial statements.	(34,054)
Property tax revenues in the Statement of Activities that do not provide current financial resources are reported as deferred property tax revenue in the fund financial statements.	<u>86,705</u>
Change in Net Position of Governmental Activities (Statement of Activities)	<u><u>\$ (400,295)</u></u>

See Accompanying Notes to the Financial Statements.

**Bartlett Fire Protection District
Fiduciary Funds
Statement of Fund Net Position
December 31, 2013**

	<u>Firefighter's Pension Trust Fund</u>	<u>Foreign Fire Tax Fund</u>
ASSETS		
Cash	\$ 26,732	\$ 92,522
Investments, at Fair Value		
U.S. Government and Agency Obligations	5,019,619	0
Equity Mutual Funds	6,453,434	0
Money Market Mutual Funds	549,185	0
Interest Receivable	33,022	0
Due From District	2,656	0
Prepays	3,331	0
TOTAL ASSETS	<u>12,087,979</u>	<u>92,522</u>
DEFERRED OUTFLOWS	<u>0</u>	<u>0</u>
LIABILITIES		
Accounts Payable	<u>6,527</u>	<u>0</u>
TOTAL LIABILITIES	<u>6,527</u>	<u>0</u>
DEFERRED INFLOWS	<u>0</u>	<u>0</u>
NET POSITION		
Restricted for Pension Funds	12,081,452	0
Restricted for Foreign Fire Tax	<u>0</u>	<u>92,522</u>
TOTAL NET POSITION	<u>\$ 12,081,452</u>	<u>\$ 92,522</u>

See Accompanying Notes To The Financial Statements.

**Bartlett Fire Protection District
Fiduciary Fund
Statement of Changes in Fiduciary Fund Net Position
For The Year Ended December 31, 2013**

	<u>Firefighter's Pension Trust Fund</u>	<u>Foreign Fire Tax Fund</u>
ADDITIONS		
Contributions		
Employer	\$ 857,849	\$ 0
Plan Members	345,344	0
Total Contributions	<u>1,203,193</u>	<u>0</u>
Investment Income		
Investment Earnings	318,027	0
Net Change in Fair Value of Investment	881,734	0
	<u>1,199,761</u>	<u>0</u>
Less Investment Expenses	30,544	0
Net Investment Income	<u>1,169,217</u>	<u>0</u>
Illinois Municipal League	0	42,807
TOTAL ADDITIONS	<u>2,372,410</u>	<u>42,807</u>
DEDUCTIONS		
Administration	33,486	0
Benefits	330,166	0
Foreign Fire Tax	0	33,687
TOTAL DEDUCTIONS	<u>363,652</u>	<u>33,687</u>
NET CHANGE IN FUND NET POSITION	2,008,758	9,120
NET POSITION, BEGINNING OF YEAR	<u>10,072,694</u>	<u>83,402</u>
END OR YEAR	<u>\$ 12,081,452</u>	<u>\$ 92,522</u>

See Accompanying Notes To The Financial Statements.

**Bartlett Fire Protection District
Notes To The Financial Statements
For The Year Ended December 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Bartlett Fire Protection District (the "District") is a municipal corporation of the State of Illinois duly chartered pursuant to the Illinois revised statutes Chapter 127-42. The District is made up of the Village of Bartlett and surrounding areas. The district provides both fire and emergency medical service to the residents of this area. In addition, the Department has ongoing fire inspection and fire education programs.

A. Reporting Entity

The District follows the provisions of Governmental Accounting Standards Board Statement No. 39, "Determining Whether Certain Organizations Are Component Units – an amendment of GASB Statement No. 14". As defined by generally accepted accounting principles established by GASB, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate, tax-exempt entities and meet all of the following criteria:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
2. The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

The District has concluded that no entities meet the criteria of Statement 39 for inclusion as a component unit. Likewise, the District is not required to be included as a component unit of any other entity.

The District has included in its financial statements the activities of the Firefighters' Pension Fund. This fund has a separate board but is included as part of the District's budget and appropriations ordinance.

Governmental Accounting Standards Board Statement No. 61, "The Financial Reporting Entity," is an amendment of GASB Statements No. 14 and No. 39, which does not have impact on the current year financial statements.

B. New Accounting Standards

As of January 1, 2012, the District has implemented GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows or Resources, and Net Position". The objective of this Statement is to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effect on a government's net position.

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. New Accounting Standards (Continued)

As of January 1, 2012, the District has implemented GASB Statement No. 65 "Items Previously Reported as Assets and Liabilities". The objective of this statement is to establish accounting and financial reporting standards that reclassify as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. The Statement also recognizes as outflows of resources or inflows of resources certain items that were previously reported as assets and liabilities.

C. Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The District does not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges to residents who purchase, use or directly benefit from goods, services, or privileges provided by a given function, and grants and contributions that are restricted to meeting the operational and capital requirements of a particular function. Taxes and other income items that are not specifically related to a function are reported as general revenues.

FUND FINANCIAL STATEMENTS

Fund financial statements of the reporting entity are organized into individual funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets and deferred outflows, liabilities and deferred inflows, fund equity, revenues, and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures/expenses of the individual governmental funds are at least ten percent of the corresponding total for all funds of that category or type, and
- Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures/expenses of the individual governmental fund are at least five percent of the corresponding total for all governmental funds combined.

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

Governmental Funds (Governmental Activities)

Governmental fund types are those through which most governmental functions of the District are financed. The District's expendable financial resources are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position rather than upon net income determination. A brief explanation of the District's governmental funds follows:

General Funds

The General Funds are the general operating funds of the District. They are used to account for and report all financial resources not accounted for or reported in another fund.

Funds included in this fund category are:

Corporate, Ambulance, Vehicle, and Buy Back

Capital Projects Fund

The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. Because the Pension Trust Fund is not a private purpose trust fund, amounts shown on the fiduciary statement have not been combined. Fiduciary funds are not reflected in the governmental-wide financial statements because the resources of those funds are not available to support the resources of those funds are not available to support the District's own programs. All of the District's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes

Pension Trust Fund

The Pension Trust (Firefighter's Pension) Fund is used to account for assets held by the District in a trustee capacity.

Foreign Fire Tax Fund

The Foreign Fire Insurance Board (FFIB) receives and accounts for revenues received from the 2% tax on fire insurance policies sold by foreign (out of state) insurance companies, and to use such funds for the maintenance, use, and benefit of the District.

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

MAJOR FUNDS

The District reports the following major governmental funds:

- The Corporate Fund, which accounts for the District's primary operating activities as related to its fire protection services.
- The Ambulance Fund, which accounts for the District's primary operating activities as related to its ambulance services.
- The Capital Projects Fund, which accounts for capital purchases and improvements.
- The Vehicle Fund, which accounts for purchase of fire vehicles and trucks.

NON-MAJOR FUNDS

The District reports the following non-major funds:

Buy Back Fund

FIDUCIARY FUNDS

The District reports the following fiduciary funds:

Firefighter's Pension Trust Fund
Foreign Fire Tax Fund

D. Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The current financial resources measurement focus and the modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., both measurable and available to finance the District's operations. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting (Continued)

Property taxes, investment earnings, and charges for services are the primary revenue sources susceptible to accrual. The District considers property taxes available if they are due and collected within 60 days after year end. All other revenues are recognized when cash is received. Expenditures are recorded when the related fund liability is incurred.

The District reports deferred revenues on its Governmental Funds Balance Sheet. For governmental fund financial statements, deferred revenues occur when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the Governmental Funds Balance Sheet and revenue is recognized accordingly.

The Firefighters' Pension Trust Fund (Fiduciary Fund Type) and Foreign Fire Tax Fund (Fiduciary Fund Type) is accounted for using the accrual basis of accounting. Its revenues are recognized when they are earned and its expenses are recognized when they are incurred.

E. Measurement Focus

On the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the flow of economic resources measurement focus, which means all assets, deferred outflows, liabilities (whether current or non-current), and deferred inflows are included on the Statement of Net Position and the operating statements present increases and decreases in net position.

The measurement focus of all governmental funds is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or a reservation of fund equity. Liabilities for claims, judgments, compensated absences and pension contributions, which will not be currently liquidated using expendable available financial resources are included as liabilities in the government-wide financial statements, but are excluded from the governmental funds financial statements. The related expenditures are recognized in the governmental fund financial statements when the liabilities are liquidated.

F. Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

Within or before the first quarter of each fiscal year, the Board of Trustees adopts an annual budget and appropriation ordinance.

Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgets and Budgetary Accounting (Continued)

The budget document is available for public inspection for at least thirty days prior to the Board of Trustees public hearing and passage of the annual budget and appropriation ordinance. The Board of Trustees has the authority to make necessary adjustments to the budget.

The Board of Trustees must approve all formal appropriation transfers. Any increases to the final budget require a public hearing before the Board of Trustees approval. No formal supplemental appropriation was made during the fiscal year. The Fire Chief can approve expenditures that exceed any line item of department expenditures of a fund as long as the expenditure does not exceed appropriations. Thus, the legal level of budgetary control is determined by fund. The legal budgetary authority lapses at the end of the fiscal year.

Each fund of the District has a legally adopted budget. The original budget amounts shown in the financial statements are those originally adopted. The final budget amounts shown in the financial statements reflect changes to the budget, post adoption, approved by the Board of Trustees during the year ended December 31, 2013.

Within the audit report, the budgeted amounts represent the working budget figures of the District. The legally enacted appropriated amounts differ from these amounts. No expenditures exceeded the appropriation figures for the year ended December 31, 2013.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

H. Cash and Cash Equivalents

The District considers all highly liquid investments with an initial maturity date within three months of the date acquired by the District and investment pools to be cash equivalents.

I. Investments

All investments are stated at fair value, which is the market value as determined by published reports of such values.

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013 are recorded as prepaid items.

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

In the government-wide financial statements, the District has adopted a capitalization threshold of \$1,000 for capital asset additions. All capital assets are valued at historical cost, or estimated historical cost if actual cost is unavailable. Donated capital assets are stated at their fair market value as of the date donated.

Prior to July 1, 2004, capital assets of governmental funds were accounted for in the general fixed assets account group and were not recorded directly as a part of any individual fund's financial statements. Infrastructure of governmental funds was not previously capitalized. Upon implementing GASB 34, governmental units are required to account for all capital assets, including infrastructure, in the government wide financial statements prospectively from the date of implementation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and Improvements	3 to 40 years
Machinery and Equipment	3 to 10 years

FUND FINANCIAL STATEMENTS

In the fund financial statements, assets used in governmental fund operations are accounted for as capital outlays in the fund from which the expenditure was made.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

L. Accrued Vacation

Per the District's policy, the Assistant Chief of Operations, Assistant Chief of Administration, Battalion Chief, Office Manager, and Administration Assistant may carry over the maximum of five unused vacation days to the following year to be used in the first quarter of that year.

Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Accrued Vacation (Continued)

Per agreement with the Bartlett Professional Firefighters Association, vacation leave must be taken by the end of the calendar year in which it is to be scheduled or it will be lost. Employees will not lose vacation time for reasons beyond their control. However, with the exception of employees seeking to carry over vacation due to duty injury or personal illness, employees may carry over no more than twenty-four hours of vacation leave to the next calendar year upon approval of the Fire Chief or his designee. Employees who were unable to schedule and use all of their vacation leave due to duty injury or personal illness may carry over no more than ninety-six hours of vacation leave to the next calendar year upon approval of the Fire Chief or his designee. Any vacation carryover must be used during the first quarter of the calendar year.

At December 31, 2013, the District does not have any liabilities that meet the definition of compensated absences (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement). Therefore, a liability is not presented and, accordingly, a change in the liability is also not presented.

M. Accrued Payroll Liabilities

The current liability for accrued payroll liabilities at December 31, 2013 is expected to be liquidated with expendable available financial resources in the corporate and ambulance funds and is therefore reported as an expenditure and a fund liability of the fund that will pay it. This amount represents payroll accrued at the balance sheet date and vacation pay that has been earned by employees to date.

N. Equity Classifications

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Equity is classified as net position and displayed in three components:

- Invested in capital assets – consists of capital assets, net of accumulated depreciation and net of related debt.
- Restricted Amounts – consists of amounts with constraints placed on their use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or law through constitutional provisions or enabling legislation.
- Unrestricted Amounts – consists of all other amounts that do not meet the definition of restricted or invested in capital assets.

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Equity Classifications (Continued)

FUND FINANCIAL STATEMENTS

Governmental fund equity is classified as fund balance. The components of fund balance are:

- Non-spendable – consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.
- Restricted – consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either; a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.
- Committed – consists of resources constrained (issuance of an ordinance) to specific purposes by a government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
- Assigned – amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by (a) the Board of Trustees itself or (b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.
- Unassigned – consists of the residual net resources of a fund that has not been restricted, committed, or assigned within the general fund and deficit fund balances of other governmental funds.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. If different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first followed by assigned and, lastly, unassigned funds.

Fund	Corporate	Ambulance	Capital Projects	Vehicle	Buy Back	Total
Non-spendable						
Prepaid Items	\$ 243,810	\$ 37,400	\$ 0	\$ 0	\$ 0	\$ 281,210
Restricted						
Ambulance	0	267,164	0	0	0	267,164
Assigned						
Capital Projects	0	0	260,020		0	260,020
Vehicle	0	0	0	1,234,660	0	1,234,660
Buy Back	0	0	0	0	407,339	407,339
Unassigned	(91,451)	0	0	0	0	(91,451)
	<u>\$ 152,359</u>	<u>\$ 304,564</u>	<u>\$ 260,020</u>	<u>\$ 1,234,660</u>	<u>\$ 407,339</u>	<u>\$ 2,358,942</u>

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 2 - PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The taxes attach as an enforceable lien on property on January 1. The owner of real property on January 1 in any year is liable for taxes of that year. The District has a statutory tax rate limit in various operating funds subject to change only by approval of the voters of the District. Also, the District is subject to the Property Tax Extension Limitation Act, which, in general, limits the amount of taxes to be extended to the lesser of 5% or the percentage increase in the consumer price index for the year preceding the levy. Certain bond issue levies and referendum increases are exempt from this limitation.

The District is located within two counties, DuPage and Cook. Taxes levied in one year become due and payable in the following year in two installments on March 1 and approximately September 1 for Cook County and June 1 and September 1 for DuPage County. Property taxes are received by the respective county treasurers who remit to the District its share of collections.

NOTE 3 - DEPOSITS AND INVESTMENTS

A. Bank Deposits for the Fire Protection District

At December 31, 2013, the carrying amount of the District's deposits was \$2,566,160 not including a petty cash fund of \$200 and the bank balance was \$2,970,074.

At December 31, 2013, the carrying amount of the Firefighter's Pension Trust Fund's deposits was \$26,732.

At December 31, 2013, the carrying amount of the Foreign Fire Tax Fund's deposits was \$92,522.

B. Policies for Investments

It is the policy of the District to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral of all bank balances in excess of federal depository insurance with the collateral held by a third party in the District's name.

The District limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government.

Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments for the Firefighter's Pension Trust Fund (Fiduciary Fund Type)

The Pension Trust Fund may, upon adoption of an ordinance, elect to invest in:

- Its own general obligation bonds.
- Its own tax anticipation warrants, bearing interest at a rate not to exceed 4% per annum.
- Bonds or other interest-bearing obligations of the United States or State of Illinois.
- Savings accounts or certificates of deposit of any state or national bank that are insured up to \$100,000 by the Federal Deposit Insurance Corporation (FDIC).
- Treasury notes and other securities issued by agencies of the United States.
- Bonds, notes, certificates of indebtedness, treasury bills, or other securities guaranteed by the full faith and credit of the United States.
- Certificates of deposit or time deposits constituting direct obligations of any bank, as defined in the Illinois Banking Act.
- Short-term obligations of corporations organized in the United States with assets exceeding \$500 million, if:
 1. such obligations are rated at the time of purchase within the highest standard rating services by at least two rating agencies' and which mature not later than 270 days from the date of purchase;
 2. no more than 25% of any fund is invested in such obligations at any time; and
 3. such purchases do not exceed 10% of the corporation's outstanding obligations.
- Shares or other securities of any state or federally chartered savings and loan association, the shares of investment certificates of which are insured by the Federal Savings and Loan Insurance Corporation.
- The Illinois Governmental Cash Investment Fund.

At December 31, 2013, the Pension Trust Fund had investments in the Illinois Funds. This pooled investment with other governmental entities is similar in nature to a money market fund and consists primarily of certificates of deposit, U.S. Government securities, commercial paper, and corporate bonds. Because individual securities are not owned by the Pension Trust Fund, amounts invested in mutual funds and the Illinois Funds are not categorized. The Pension Trust Fund limits its exposure to custodial risk by utilizing an independent third party institution, selected by the Pension Trust Fund, to act as custodian for its securities and collateral.

The following table categorizes the investments held by the Pension Trust Fund according to levels of risk.

	<u>Category #1</u>	<u>Category #2</u>	<u>Category #3</u>	<u>Total</u>
U.S. Government Securities	<u>\$ 5,019,619</u>	<u>\$ 0</u>	<u>\$ 0</u>	\$ 5,019,619
Equity Mutual Funds				6,453,434
Money Market Mutual Funds				<u>549,185</u>
Total Investments				<u>\$ 12,022,238</u>

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 4 - CAPITAL ASSETS

A summary of the changes in capital assets for the year follows. Total depreciation expense for governmental activities for the year was \$609,277.

	Capital Assets 12/31/12	Reclass	Additions	Deletions	Capital Assets 12/31/13
Assets Not Subject to Depreciation					
Land	\$ 683,850	\$ 0	\$ 0	\$ 0	\$ 683,850
Construction In Progress	151,063	(151,063)	0	0	0
	<u>834,913</u>	<u>(151,063)</u>	<u>0</u>	<u>0</u>	<u>683,850</u>
Assets Subject to Depreciation					
Buildings and Improvements	7,856,304	151,063	2,367,426	(385,587)	9,989,206
Machinery and Equipment	5,110,290	0	209,301	(728,753)	4,590,838
	<u>12,966,594</u>	<u>151,063</u>	<u>2,576,727</u>	<u>(1,114,340)</u>	<u>14,580,044</u>
Less Accumulated Depreciation					
Buildings and Improvements	(2,316,638)	0	(276,318)	351,533	(2,241,423)
Machinery and Equipment	(3,715,517)	0	(332,959)	728,753	(3,319,723)
	<u>(6,032,155)</u>	<u>0</u>	<u>(609,277)</u>	<u>1,080,286</u>	<u>(5,561,146)</u>
TOTAL NET CAPITAL ASSETS	<u><u>\$ 7,769,352</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 1,967,450</u></u>	<u><u>\$ (34,054)</u></u>	<u><u>\$ 9,702,748</u></u>

NOTE 5 - DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation plan is not available to employees until termination, retirement, death, or unforeseeable emergency. In accordance with GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans," the District is not required to report the assets and liabilities of the plan on its balance sheet unless it is acting as a fiduciary agent. The District does not act as fiduciary agent, and, as such, has removed the agency fund from its balance sheet.

NOTE 6 - COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in common checking accounts, with accounting records being maintained to show the portion of the common bank account balances attributable to each participating fund.

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 7 – DEFICIT FUND BALANCES

At December 31, 2013, the District did not have any funds with a deficit fund balance.

NOTE 8 – EXPENDITURES OVER BUDGET

At December 31, 2013, the Capital Projects Fund had actual expenditures of \$2,493,715, which was in excess of budgeted expenditures of \$2,350,859 by \$142,856. The Buy Back Fund had actual expenditures of \$4,982, which was in excess of budgeted expenditures of \$4,000 by \$982.

NOTE 9 – TRANSFERS

During the year ended December 31, 2013, transfers were made between the funds as follows:

Fund	In	Out
Corporate	\$ 0	\$ 39,904
Ambulance	0	70,710
Capital Projects	70,710	0
Buy Back	29,386	0
Vehicle	10,518	0
	\$ 110,614	\$ 110,614

NOTE 10 – SUBSEQUENT EVENTS

The date to which events occurring after December 31, 2013, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosure is May 19, 2014, the date the financial statements were available to be issued.

NOTE 11 – ILLINOIS MUNICIPAL RETIREMENT FUND

Plan Description. The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Fire Protection District plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the Fire Protection District Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate from calendar year 2013 was 13.83 percent of annual covered payroll. The Fire Protection District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 11 – ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)

Annual Pension Cost. For 2013, The Fire Protection District's annual pension cost of \$16,486 for the Regular plan was equal to the District's required and actual contributions.

Actual Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 16,486	100%	\$ 0
12/31/2012	15,904	100%	0
12/31/2011	14,444	100%	0

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the Fire District Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investment over a five-year period with a 20% corridor between the actuarial and market value of assets. The District Regular plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 72.64 percent funded. The actuarial accrued liability for benefits was \$384,836 and the actuarial value of assets was \$279,554, resulting in an underfunded actuarial accrued liability (UAAL) of \$105,282. The covered payroll (annual payroll of active employees covered by the plan) was \$119,202 and the ratio of the UAAL to the covered payroll was 88 percent.

NOTE 12 – FIREFIGHTER'S PENSION PLAN

Firefighter's Pension Plan. The Firefighters' Pension Plan is a single-employer defined benefit pension plan that covers all sworn Firefighters' personnel. The Firefighters' Pension Plan provides retirement, disability, and death benefits, as well as automatic annual cost of living adjustments, to plan members and their beneficiaries. The Bartlett Firefighters' Pension Plan Fund issues a separate report that includes financial statements, note disclosures, and required supplementary information. The report may be obtained by contacting the Bartlett Fire Protection District. Plan members are required to contribute 9.455% of their annual covered payroll. The District is required to contribute at an actuarially determined rate. Although this is a single-employer pension plan, the defined benefits and contribution requirements of the plan members and the District are governed by Illinois State Statutes and may only be amended by Illinois legislature. Administrative costs are financed through investments earnings. At December 31, 2012, the date of the latest actuarial valuation, the Firefighters' Pension Plan membership consisted of the following:

Retirees and Beneficiaries Currently Receiving Benefits	7
Active Plan Members	43
	<u>50</u>

**Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013**

NOTE 12 – FIREFIGHTER’S PENSION PLAN (CONTINUED)

The following is a summary of the Firefighters’ Pension Plan as provided for in Illinois State Statutes. The Firefighters’ Pension Plan provides retirement benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of one-half of the monthly salary attached to the rank held at the date of retirement. The pension shall be increased by 1/12 of 2.5% of such monthly salary for each additional month over 20 years of service through 30 years of service, to a maximum of 75% of such salary. Covered Employees hired on or after January 1, 2011, attaining the age of 55 with at least 10 years of creditable services are entitled to receive an annual retirement benefit of 2.5% of final average salary for each year of service, with a maximum salary cap of \$106,800 at January 1, 2011. The maximum salary cap increases each year thereafter. The monthly pension of a firefighter hired before January 1, 2011, who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter. The monthly pension of a firefighter hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 60, by the lesser of 3% or 1/2 of the consumer price index. Employees with at least 10 years but less than 20 years of creditable service may retire at or after 60 and receive a reduced benefit.

Covered employees are required to contribute 9.455% of their base salary to the Firefighters’ Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The District is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City’s contributions must accumulate to the point where the past service cost for the Firefighter’s Pension Plan is 90% funded, by the year 2040.

EMPLOYER CONTRIBUTIONS – ACTUARIAL INFORMATION

<u>Fiscal Year</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution</u>	<u>Percent Contributed</u>	<u>Net Pension Obligation</u>
12/31/2013	\$ 857,849	\$ 930,312	92.21%	N/A
12/31/2012	837,929	833,427	100.54%	(453,021)
12/31/2011	939,292	747,367	125.68%	(282,993)

The schedule of funding progress, presented as Required Supplementary Information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of the plan net assets are increasing or decreasing over time relative to the actuarial liability for benefits.

Bartlett Fire Protection District
Notes To The Financial Statements (Continued)
For The Year Ended December 31, 2013

NOTE 12 – FIREFIGHTER’S PENSION PLAN (CONTINUED)

Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of projected payroll, closed and the amortization period was 100% funded through 2033; the asset valuation method was market value; and the significant actuarial assumptions were an investment rate of return at 7.50% compounded annually, a projected salary increases assumption of 5.00% compounded annually; including a 3.00% inflation factor, and cost-of-living adjustments of 3.00% compounded annually.

At December 31, 2013, the District does not have a net pension obligation for amounts due during the year. All required amounts were paid to the plan timely.

NOTE 13 – RISK MANAGEMENT

The District participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois, which have formed an association under the Illinois Intergovernmental Cooperation Statute, to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers’ compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The District’s payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$1,000 of each occurrence for years prior to 2004 and \$2,500 for each occurrence in 2004 and subsequent years. Beginning in 2005, members were given the option to assume higher deductibles. IRMA has a mix of self-insurance and commercial insurance at various amounts above the level. Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The government does not exercise any control over the activities of the Agency beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member’s eligible revenue as defined in the by-laws of IRMA, experience modifications factors based on past member loss experience and optional deductible credits. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

**Bartlett Fire Protection District
Required Supplementary Information
For The Year Ended December 31, 2013**

SCHEDULE S OF FUNDING PROGRESS

The schedules of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

ILLINOIS MUNICIPAL RETIREMENT FUND

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2013	\$ 279,554	\$ 384,836	\$ 105,282	72.64%	\$ 119,202	88.32%
12/31/2012	248,757	361,605	112,848	68.79%	117,028	96.43%
12/31/2011	216,412	324,105	107,693	66.77%	109,095	98.71%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$309,245. On a market basis, the funded ratio would be 80.36%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Bartlett/Countryside Fire Protection District. They do not include amounts for retirees. The actuarial liability for retirees is 100% funded.

FIREFIGHTERS' PENSION FUND – ACTUARIAL INFORMATION

Actuarial Valuation	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL) - Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) / (5)
12/31/2012	\$10,317,435	\$16,254,520	63.47%	\$ 5,937,085	\$ 3,566,490	166.47%
12/31/2011	8,952,425	14,008,327	63.91%	5,055,902	3,514,988	143.84%
12/31/2010	7,578,085	12,071,038	62.78%	4,492,953	3,284,529	136.79%

MAJOR FUNDS
REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress - The schedule provides information about whether the actuarial value of plan assets is increasing and decreasing over time relative to the actuarial accrued liability for benefits.

Corporate - The General Fund accounts for the operations of the fire protection services provided by the District. The basis of budgeting for the Corporate Fund is the same as Generally Accepted Accounting Principles (GAAP).

Ambulance - The Ambulance Fund accounts for the operations of the ambulance services provided by the District. The basis of budgetary for the Ambulance Fund is the same as Generally Accepted Accounting Principles. (GAAP)

**Bartlett Fire Protection District
Corporate Fund
Budgetary Comparison Schedule
For The Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property Taxes	\$ 3,563,484	\$ 3,563,484	\$ 3,432,532	\$ (130,952)
Developer Fees	250	250	375	125
Refunds	500	500	45	(455)
Interest	1,000	1,000	1,064	64
Illinois Replacement Tax	13,000	13,000	14,289	1,289
Miscellaneous Income	17,300	17,300	9,075	(8,225)
TOTAL REVENUES	<u>3,595,534</u>	<u>3,595,534</u>	<u>3,457,380</u>	<u>(138,154)</u>
EXPENDITURES				
Salaries & Benefits	3,004,171	3,004,171	3,033,061	(28,890)
Contractual	526,074	526,074	497,682	28,392
Commodities	7,690	7,690	5,296	2,394
Other Expenditures	17,695	17,695	13,648	4,047
TOTAL EXPENDITURES	<u>3,555,630</u>	<u>3,555,630</u>	<u>3,549,687</u>	<u>5,943</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>39,904</u>	<u>39,904</u>	<u>(92,307)</u>	<u>(132,211)</u>
OTHER FINANCING USES				
Transfer Out	<u>(39,904)</u>	<u>(39,904)</u>	<u>(39,904)</u>	<u>0</u>
TOTAL OTHER FINANCING USES	<u>(39,904)</u>	<u>(39,904)</u>	<u>(39,904)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>(132,211)</u>	<u>\$ (132,211)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>284,570</u>	
END OF YEAR			<u>\$ 152,359</u>	

**Bartlett Fire Protection District
Ambulance Fund
Budgetary Comparison Schedule
For The Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property Taxes	\$ 2,820,734	\$ 2,820,734	\$ 2,724,540	\$ (96,194)
Ambulance Service Fees	800,000	800,000	776,561	(23,439)
Developer Fees	250	250	375	125
Interest	1,000	1,000	1,064	64
Illinois Replacement Tax	13,000	13,000	16,946	3,946
Miscellaneous Income	18,800	18,800	10,141	(8,659)
TOTAL REVENUES	<u>3,653,784</u>	<u>3,653,784</u>	<u>3,529,627</u>	<u>(124,157)</u>
EXPENDITURES				
Salaries & Benefits	2,664,171	2,664,171	2,677,209	(13,038)
Contractual	886,518	886,518	866,372	20,146
Commodities	14,690	14,690	19,526	(4,836)
Other Expenditures	17,695	17,695	13,647	4,048
TOTAL EXPENDITURES	<u>3,583,074</u>	<u>3,583,074</u>	<u>3,576,754</u>	<u>6,320</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>70,710</u>	<u>70,710</u>	<u>(47,127)</u>	<u>(117,837)</u>
OTHER FINANCING USES				
Transfer Out	<u>(70,710)</u>	<u>(70,710)</u>	<u>(70,710)</u>	<u>0</u>
TOTAL OTHER FINANCING USES	<u>(70,710)</u>	<u>(70,710)</u>	<u>(70,710)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>(117,837)</u>	<u>\$ (117,837)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>422,401</u>	
END OF YEAR			<u>\$ 304,564</u>	

MAJOR FUNDS
SUPPLEMENTAL SCHEDULES

Corporate Fund - Schedule of Expenditures - A detail schedule of expenditures for the Corporate Fund is presented.

Ambulance Fund - Schedule of Expenditures - A detail schedule of expenditures for the Ambulance Fund is presented.

Capital Projects Fund - The Capital Projects Fund accounts for the purchase and improvement of the capital assets maintained by the District.

Vehicle Fund - The Vehicle Fund is set up to purchase fire vehicles and trucks.

**Bartlett Fire Protection District
Corporate Fund
Schedule of Expenditures
Budget and Actual
For The Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
SALARIES & BENEFITS				
Full Time Personnel	\$ 1,632,001	\$ 1,632,001	\$ 1,657,743	\$ (25,742)
Overtime - Full Time Personnel	107,500	107,500	128,756	(21,256)
Paid On Premise	340,000	340,000	350,702	(10,702)
Administrative	339,782	339,782	353,788	(14,006)
Fire Chief	68,513	68,513	68,207	306
Trustees	11,250	11,250	11,375	(125)
Commissioners	2,400	2,400	2,400	0
FICA Contribution	41,160	41,160	44,282	(3,122)
IMRF Contribution	7,784	7,784	8,243	(459)
Health Insurance	378,500	378,500	359,837	18,663
Life Insurance	7,000	7,000	6,242	758
Training	23,500	23,500	18,894	4,606
Death Benefit	500	500	0	500
Uniforms	8,153	8,153	5,922	2,231
Award and Recognition	2,375	2,375	2,009	366
Physical Exams & Testing	15,388	15,388	12,412	2,976
Turnout Gear	6,736	6,736	2,249	4,487
New Hire	11,629	11,629	0	11,629
TOTAL SALARIES & BENEFITS	3,004,171	3,004,171	3,033,061	(28,890)
CONTRACTUAL				
Maintenance - Building	14,750	14,750	9,576	5,174
Maintenance - Vehicles	64,813	64,813	86,894	(22,081)
Maintenance - SCBA	4,375	4,375	2,326	2,049
Maintenance - Grounds	4,300	4,300	3,450	850
Maintenance - Janitorial	9,405	9,405	6,410	2,995
Maintenance - Gas & Fuel	30,000	30,000	33,241	(3,241)
Maintenance - Equipment	23,122	23,122	16,384	6,738
Maintenance - Small Tools	3,500	3,500	1,531	1,969
Liability Insurance	97,000	97,000	102,019	(5,019)
Audit	3,125	3,125	3,125	0
Legal Services	30,000	30,000	20,468	9,532
Other Professional Services	4,698	4,698	4,631	67
Dispatch	80,000	80,000	70,155	9,845
Telephone	12,975	12,975	14,536	(1,561)
Cellular Telephone	6,000	6,000	4,515	1,485
Utilities	26,000	26,000	23,815	2,185
Accounting Services	21,000	21,000	20,564	436
Photo	603	603	375	228
Hazmat	2,313	2,313	1,693	620
Spiller Pay	5,000	5,000	1,571	3,429
Information Systems and Consulting	83,095	83,095	70,403	12,692
TOTAL CONTRACTUAL	\$ 526,074	\$ 526,074	\$ 497,682	\$ 28,392

**Bartlett Fire Protection District
Corporate Fund
Schedule of Expenditures (Continued)
Budget and Actual
For The Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
COMMODITIES				
Office Supplies	\$ 5,250	\$ 5,250	\$ 3,852	\$ 1,398
Postage	1,390	1,390	976	414
Publications	1,050	1,050	468	582
TOTAL COMMODITIES	<u>7,690</u>	<u>7,690</u>	<u>5,296</u>	<u>2,394</u>
OTHER EXPENDITURES				
Public Education	4,393	4,393	3,073	1,320
Memberships	4,160	4,160	4,563	(403)
Conventions	2,500	2,500	425	2,075
Health Insurance Deductible	2,000	2,000	2,135	(135)
Unemployment Insurance	500	500	0	500
Other Expenditures	4,142	4,142	3,452	690
TOTAL OTHER EXPENDITURES	<u>17,695</u>	<u>17,695</u>	<u>13,648</u>	<u>4,047</u>
TOTAL EXPENDITURES	<u>\$ 3,555,630</u>	<u>\$ 3,555,630</u>	<u>\$ 3,549,687</u>	<u>\$ 5,943</u>

**Bartlett Fire Protection District
Ambulance Fund
Schedule of Expenditures
Budget and Actual
For The Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
SALARIES & BENEFITS				
Full Time Personnel	\$ 1,632,001	\$ 1,632,001	\$ 1,657,742	\$ (25,741)
Overtime - Full Time Personnel	107,500	107,500	128,708	(21,208)
Administrative	339,782	339,782	348,687	(8,905)
Fire Chief	68,513	68,513	68,207	306
Trustees	11,250	11,250	11,375	(125)
Commissioners	2,400	2,400	2,400	0
FICA Contribution	41,160	41,160	44,282	(3,122)
IMRF Contribution	7,784	7,784	8,243	(459)
Health Insurance	378,500	378,500	359,837	18,663
Voluntary Insurance	500	500	743	(243)
Life Insurance	6,500	6,500	5,499	1,001
Training	23,500	23,500	18,894	4,606
Death Benefit	500	500	0	500
Uniforms	8,153	8,153	5,922	2,231
Physical Exams	14,638	14,638	12,412	2,226
Awards and Recognition	2,375	2,375	2,009	366
Testing Fees	750	750	0	750
Turnout Gear	6,736	6,736	2,249	4,487
New Hire	11,629	11,629	0	11,629
TOTAL SALARIES & BENEFITS	2,664,171	2,664,171	2,677,209	(13,038)
CONTRACTUAL				
Contractual Ambulance	478,737	478,737	459,549	19,188
Maintenance - Building	14,750	14,750	9,589	5,161
Maintenance - Vehicles	64,813	64,813	86,894	(22,081)
Maintenance - SCBA	4,375	4,375	2,326	2,049
Maintenance - Grounds	4,300	4,300	3,450	850
Maintenance - Janitorial	9,405	9,405	6,410	2,995
Maintenance - Gas & Fuel	30,000	30,000	33,240	(3,240)
Maintenance - Equipment	23,122	23,122	16,384	6,738
Maintenance - Small Tools	3,500	3,500	1,531	1,969
Liability Insurance	95,000	95,000	102,019	(7,019)
Audit	3,125	3,125	3,125	0
Other Professional Services	4,698	4,698	4,631	67
Dispatch	78,000	78,000	70,155	7,845
Telephone	12,975	12,975	14,536	(1,561)
Cellular Telephone	4,780	4,780	4,515	265
Utilities	26,000	26,000	23,815	2,185
Accounting Services	21,000	21,000	20,564	436
Photo	625	625	375	250
Hazmat	2,313	2,313	1,693	620
Spiller Pay	5,000	5,000	1,571	3,429
TOTAL CONTRACTUAL	\$ 886,518	\$ 886,518	\$ 866,372	\$ 20,146

**Bartlett Fire Protection District
Ambulance Fund
Schedule of Expenditures (Continued)
Budget and Actual
For The Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
COMMODITIES				
Office Supplies	\$ 5,250	\$ 5,250	\$ 3,852	\$ 1,398
EMS Supplies	7,000	7,000	14,230	(7,230)
Postage	1,390	1,390	976	414
Publications	1,050	1,050	468	582
TOTAL COMMODITIES	<u>14,690</u>	<u>14,690</u>	<u>19,526</u>	<u>(4,836)</u>
OTHER EXPENDITURES				
Public Education	4,394	4,394	3,072	1,322
Memberships	4,160	4,160	4,563	(403)
Conventions	2,500	2,500	425	2,075
Health Insurance Deductible	2,000	2,000	2,135	(135)
Unemployment Insurance	500	500	0	500
Other	4,141	4,141	3,452	689
TOTAL OTHER EXPENDITURES	<u>17,695</u>	<u>17,695</u>	<u>13,647</u>	<u>4,048</u>
TOTAL EXPENDITURES	<u>\$ 3,583,074</u>	<u>\$ 3,583,074</u>	<u>\$ 3,576,754</u>	<u>\$ 6,320</u>

**Bartlett Fire Protection District
Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For The Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Interest Income	\$ 2,500	\$ 2,500	\$ 9,056	\$ 6,556
Grant Proceeds	200,000	200,000	350,000	150,000
Miscellaneous Income	14,347	14,347	28,052	13,705
TOTAL REVENUES	<u>216,847</u>	<u>216,847</u>	<u>387,108</u>	<u>170,261</u>
EXPENDITURES				
Capital Outlay	<u>2,350,859</u>	<u>2,350,859</u>	<u>2,493,715</u>	<u>(142,856)</u>
TOTAL EXPENDITURES	<u>2,350,859</u>	<u>2,350,859</u>	<u>2,493,715</u>	<u>(142,856)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,134,012)</u>	<u>(2,134,012)</u>	<u>(2,106,607)</u>	<u>27,405</u>
OTHER FINANCING SOURCES				
Transfer In	<u>37,253</u>	<u>37,253</u>	<u>70,710</u>	<u>33,457</u>
TOTAL OTHER FINANCING SOURCES	<u>37,253</u>	<u>37,253</u>	<u>70,710</u>	<u>33,457</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,096,759)</u>	<u>\$ (2,096,759)</u>	<u>(2,035,897)</u>	<u>\$ 60,862</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,295,917</u>	
END OF YEAR			<u>\$ 260,020</u>	

**Bartlett Fire Protection District
Vehicle Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For The Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
TOTAL REVENUES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES				
Capital Outlay	<u>176,500</u>	<u>176,500</u>	<u>169,373</u>	<u>7,127</u>
TOTAL EXPENDITURES	<u>176,500</u>	<u>176,500</u>	<u>169,373</u>	<u>7,127</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(176,500)</u>	<u>(176,500)</u>	<u>(169,373)</u>	<u>7,127</u>
OTHER FINANCING SOURCES				
Transfer In	<u>10,518</u>	<u>10,518</u>	<u>10,518</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	<u>10,518</u>	<u>10,518</u>	<u>10,518</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	<u>\$ (165,982)</u>	<u>\$ (165,982)</u>	<u>(158,855)</u>	<u>\$ 7,127</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,393,515</u>	
END OF YEAR			<u>\$ 1,234,660</u>	

NON-MAJOR FUNDS

Buy Back - The Buy Back Fund is set up to buy back future pension obligations from current employees.

**Bartlett Fire Protection District
Buy Back Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For The Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
TOTAL REVENUES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES				
Buy Back Benefits	<u>4,000</u>	<u>4,000</u>	<u>4,982</u>	<u>(982)</u>
TOTAL EXPENDITURES	<u>4,000</u>	<u>4,000</u>	<u>4,982</u>	<u>(982)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,982)</u>	<u>(982)</u>
OTHER FINANCING SOURCES				
Transfer In	<u>29,386</u>	<u>29,386</u>	<u>29,386</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	<u>29,386</u>	<u>29,386</u>	<u>29,386</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	<u>\$ 25,386</u>	<u>\$ 25,386</u>	<u>24,404</u>	<u>\$ (982)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>382,935</u>	
END OF YEAR			<u>\$ 407,339</u>	

STATISTICAL SECTION (UNAUDITED)

Page(s)

Financial Trend Data

45 - 50

These schedules contain trend information to help the reader understand how the District's financial performance and well-being has changed over time.

Revenue Capacity Data

51 - 56

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

Demographic and Economic Information

57 - 58

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

59 - 60

These schedules contain service and asset data to help the reader understand how the information in the District's financial report relates to the services the district provides and the activities it performs.

**Bartlett Fire Protection District
Government-Wide Net Position by Component
Last Ten Fiscal Years
December 31, 2013**

<u>Fiscal Year</u>	<u>Invested in Capital Assets</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
<u>Government Activities</u>				
2004	\$ 5,846,300	\$ 0	\$ 4,350,772	\$ 10,197,072
2005	2,976,766	0	1,627,970	4,604,736
2006	2,837,301	0	2,268,564	5,105,865
2007*	4,159,092	0	2,679,891	6,838,983
2008	9,252,597	0	3,677,313	12,929,910
2009	9,268,853	0	4,192,717	13,461,570
2010**	8,628,163	0	10,848,373	19,476,536
2011	8,056,933	0	11,176,664	19,233,597
2012	7,769,352	386,927	10,849,200	19,005,479
2013	9,702,748	548,374	8,354,060	18,605,182
<u>Total</u>				
2004	5,846,300	0	4,350,772	10,197,072
2005	2,976,766	0	1,627,970	4,604,736
2006	2,837,301	0	2,268,564	5,105,865
2007*	4,159,092	0	2,679,891	6,838,983
2008	9,252,597	0	3,677,313	12,929,910
2009	9,268,853	0	4,192,717	13,461,570
2010**	8,628,163	0	10,848,373	19,476,536
2011	8,056,933	0	11,176,664	19,233,597
2012	7,769,352	386,927	10,849,200	19,005,479
2013	9,702,748	548,374	8,354,060	18,605,182

* The fiscal year 2007 represents only six months as the District changed its June 30th fiscal year end to a calendar year end.

** Effective the year ending December 31, 2010 the District changed its accounting method to the modified accrual basis of accounting from the modified cash basis of accounting

Data Source

Fire District Records

Bartlett Fire Protection District
Government-Wide Expenses, Program Revenues and Net Expenses
Last Ten Fiscal Years
December 31, 2013

<u>EXPENSES</u>					
Governmental Activities					
Fiscal Year	Expenses	Unfunded Pension Obligation	Subtotal		
2004	\$ 3,270,002	\$ 0	\$		3,270,002
2005	3,454,422	0			3,454,422
2006	3,445,171	0			3,445,171
2007*	2,364,858	0			2,364,858
2008	5,127,048	(6,500)			5,120,548
2009	6,922,146	0			6,922,146
2010**	6,974,404	0			6,974,404
2011	7,304,136	0			7,304,136
2012	7,483,617	0			7,483,617
2013	7,861,115	0			7,861,115
<u>PROGRAM REVENUES</u>					
Governmental Activities					
	Charges for Services	Operating Grants & Contributions	Subtotal		
2004	\$ 351,837	\$ 20,944	\$		372,781
2005	440,231	0			440,231
2006	433,320	88,000			521,320
2007*	309,371	76,344			385,715
2008	654,103	4,404,136			5,058,239
2009	651,334	332,056			983,390
2010**	777,902	232,414			1,010,316
2011	718,543	190,802			909,345
2012	749,552	46,871			796,423
2013	776,561	350,000			1,126,561
<u>TOTAL NET EXPENSE</u>					
Governmental Activities					
2004			\$		(2,897,221)
2005					(3,014,191)
2006					(2,923,851)
2007*					(1,979,143)
2008					(62,309)
2009					(5,938,756)
2010**					(5,964,088)
2011					(6,394,791)
2012					(6,687,194)
2013					(6,734,554)

* The fiscal year 2007 represents only six months as the District changed its June 30th fiscal year end to a calendar year end.

** Effective the year ending December 31, 2010 the District changed its accounting method to the modified accrual basis of accounting from the modified cash basis of accounting

Data Source
 Fire District Records

Bartlett Fire Protection District
Government-Wide General Revenues and Other Changes in Net Position
Last Ten Fiscal Years
December 31, 2013

GENERAL REVENUES AND TRANSFERS

Governmental Activities

Fiscal Year	Property Taxes	Replacement Taxes	Foreign Fire Taxes	Developer Fees	Interest Income	Miscellaneous	Transfers	Subtotal
2004	\$ 2,721,463	\$ 17,208	\$ 14,953	\$ 65,296	\$ 8,657	\$ 11,823	\$ 0	\$ 2,839,400
2005	2,872,565	20,692	19,543	283,496	21,315	10,836	0	3,228,447
2006	2,951,428	34,708	19,175	276,745	63,573	79,351	0	3,424,980
2007*	3,284,425	19,016	23,291	8,344	65,089	6,049	0	3,406,214
2008	5,992,387	40,760	22,545	14,266	66,110	71,671	0	6,207,739
2009	6,281,156	34,386	32,154	2,148	64,108	8,462	0	6,422,414
2010**	6,081,582	37,076	39,735	650	46,597	50,555	0	6,256,195
2011	6,096,046	32,672	0	1,964	30,569	63,005	(72,404)	6,151,852
2012	6,320,270	12,110	0	0	9,786	116,909	0	6,459,075
2013	6,243,777	31,235	0	750	10,434	48,063	0	6,334,259

TOTAL CHANGE IN NET POSITION

Governmental Activities

2004		\$ (57,821)
2005		214,258
2006		501,129
2007*		1,427,070
2008		6,145,430
2009		483,658
2010**		292,107
2011		(242,939)
2012		(228,119)
2013		(400,295)

* The fiscal year 2007 represents only six months as the District changed its June 30th fiscal year end to a calendar year end.

** Effective the year ending December 31, 2010 the District changed its accounting method to the modified accrual basis of accounting from the modified cash basis of accounting

Data Source

Fire District Records

**Bartlett Fire Protection District
Fund Balances of Governmental Funds
Major Funds and Other Governmental Funds
Last Ten Fiscal Years
December 31, 2013**

MAJOR FUNDS						
General						
Fiscal Year	Reserved	Unreserved	Total	Non-spendable	Unassigned	Total
2004	\$ 0	\$ 359,320	\$ 359,320	\$ 0	\$ 0	\$ 0
2005	0	504,061	504,061	0	0	0
2006	0	378,446	378,446	0	0	0
2007*	0	968,908	968,908	0	0	0
2008	0	565,137	565,137	0	0	0
2009	0	517,640	517,640	0	0	0
2010**	n/a	n/a	n/a	35,186	196,535	231,721
2011	n/a	n/a	n/a	10,910	245,801	256,711
2012	n/a	n/a	n/a	37,364	247,208	284,572
2013	n/a	n/a	n/a	243,810	(91,451)	152,359

Ambulance						
Fiscal Year	Reserved	Unreserved	Total	Non-spendable	Restricted	Total
2004	\$ 0	\$ 890,698	\$ 890,698	\$ 0	\$ 0	\$ 0
2005	0	1,123,909	1,123,909	0	0	0
2006	0	453,427	453,427	0	0	0
2007*	0	955,469	955,469	0	0	0
2008	0	479,749	479,749	0	0	0
2009	0	359,150	359,150	0	0	0
2010**	n/a	n/a	n/a	28,507	199,631	228,138
2011	n/a	n/a	n/a	5,814	336,915	342,729
2012	n/a	n/a	n/a	35,474	386,927	422,401
2013	n/a	n/a	n/a	37,400	267,164	304,564

Capital Projects						
Fiscal Year	Reserved	Unreserved	Total	Non-spendable	Assigned	Total
2004	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2005	0	0	0	0	0	0
2006	0	1,309,783	1,309,783	0	0	0
2007*	0	574,527	574,527	0	0	0
2008	0	1,590,058	1,590,058	0	0	0
2009	0	1,948,461	1,948,461	0	0	0
2010**	n/a	n/a	n/a	0	2,279,861	2,279,861
2011	n/a	n/a	n/a	0	2,457,196	2,457,196
2012	n/a	n/a	n/a	23,015	2,272,902	2,295,917
2013	n/a	n/a	n/a	0	260,020	260,020

* The fiscal year 2007 represents only six months as the District changed its June 30th fiscal year end to a calendar year end.

** Effective the year ending December 31, 2010 the District changed its accounting method to the modified accrual basis of accounting from the modified cash basis of accounting

Data Source

Fire District Records

Bartlett Fire Protection District
Fund Balances of Governmental Funds (Continued)
Major Funds and Other Governmental Funds (Continued)
Last Ten Fiscal Years
December 31, 2013

MAJOR FUNDS					
Vehicle					
Fiscal Year	Reserved	Unreserved	Total	Assigned	Total
2004	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007*	0	0	0	0	0
2008	0	860,000	860,000	0	0
2009	0	1,087,707	1,087,707	0	0
2010**	n/a	n/a	n/a	1,392,082	1,392,082
2011	n/a	n/a	n/a	1,388,182	1,388,182
2012	n/a	n/a	n/a	1,393,515	1,393,515
2013	n/a	n/a	n/a	1,234,660	1,234,660

Other Governmental Funds					
Fiscal Year	Reserved	Unreserved	Total	Assigned	Total
2004	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2005	0	0	0	0	0
2006	0	126,908	126,908	0	0
2007*	0	180,987	180,987	0	0
2008	0	230,373	230,373	0	0
2009	0	279,759	279,759	0	0
2010**	n/a	n/a	n/a	328,965	328,965
2011	n/a	n/a	n/a	374,351	374,351
2012	n/a	n/a	n/a	382,933	382,933
2013	n/a	n/a	n/a	407,339	407,339

Total								
Fiscal Year	Reserved	Unreserved	Total	Non-spendable	Restricted	Assigned	Unassigned	Total
2004	\$ 0	\$1,250,018	\$1,307,839	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2005	0	1,627,970	1,627,970	0	0	0	0	0
2006	0	2,268,564	2,268,564	0	0	0	0	0
2007*	0	2,679,891	2,679,891	0	0	0	0	0
2008	0	3,725,317	3,725,317	0	0	0	0	0
2009	0	4,192,717	4,192,717	0	0	0	0	0
2010**	n/a	n/a	n/a	63,693	0	4,000,908	396,166	4,460,767
2011	n/a	n/a	n/a	16,724	336,915	4,219,729	245,801	4,819,169
2012	n/a	n/a	n/a	95,853	386,927	4,049,350	247,208	4,779,338
2013	n/a	n/a	n/a	281,210	267,164	1,902,019	(91,451)	2,358,942

* The fiscal year 2007 represents only six months as the District changed its June 30th fiscal year end to a calendar year end.

** Effective the year ending December 31, 2010 the District changed its accounting method to the modified accrual basis of accounting from the modified cash basis of accounting

Data Source
 Fire District Records

**Bartlett Fire Protection District
Summary of Changes in Total Governmental Fund Balances
With Beginning and Ending Total Fund Balances
Last Ten Fiscal Years
December 31, 2013**

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Prior Period Adjustment</u>	<u>Net Change in Fund Balance</u>	<u>Beginning Fund Balance</u>	<u>Ending Fund Balance</u>
2004	\$ 3,212,181	\$ 3,270,002	\$ 0	\$ 0	\$ (57,821)	\$ 1,307,839	\$ 1,250,018
2005	3,668,678	3,290,726	0	0	377,952	1,250,018	1,627,970
2006	3,947,300	3,306,706	0	0	640,594	1,627,970	2,268,564
2007*	3,791,928	4,087,761	0	707,160	411,327	2,268,564	2,679,891
2008	6,976,171	5,930,745	0	0	1,045,426	2,679,891	3,725,317
2009	7,405,803	6,938,403	0	0	467,400	3,725,317	4,192,717
2010**	6,673,428	6,333,714	0	(71,664)	268,050	4,192,717	4,460,767
2011	7,163,712	6,732,906	(72,404)	0	358,402	4,460,767	4,819,169
2012	7,156,206	7,196,037	0	0	(39,831)	4,819,169	4,779,338
2013	7,374,115	9,794,511	0	0	(2,420,396)	4,779,338	2,358,942

* The fiscal year 2007 represents only six months as the District changed its June 30th fiscal year end to a calendar year end.

** Effective the year ending December 31, 2010 the District changed its accounting method to the modified accrual basis of accounting from the modified cash basis of accounting

Data Source

Fire District Records

**Bartlett Fire Protection District
 Governmental Funds Revenues
 Last Ten Fiscal Years
 December 31, 2013**

Fiscal Year	2004	2005	2006	2007*	2008	2009	2010**	2011	2012	2013
Taxes										
Property Taxes	\$ 2,721,463	\$ 2,872,565	\$ 2,951,428	\$ 3,284,425	\$ 5,992,387	\$ 6,281,156	\$ 5,488,499	\$ 6,126,157	\$ 6,220,978	\$ 6,157,072
Replacement Taxes	17,208	20,692	34,708	19,016	40,760	34,386	37,076	32,672	12,110	31,235
Foreign Fire Insurance	14,953	19,543	19,175	23,291	22,545	32,154	39,735	0	0	0
Charges for Services	351,837	440,231	433,320	309,371	654,103	651,334	777,902	718,543	749,552	776,561
Grants & Contributions	20,944	0	88,000	76,344	114,328	332,056	232,414	190,802	46,871	350,000
Developer Fees	65,296	283,496	276,745	8,344	14,266	2,148	650	1,964	0	750
Interest Income	8,657	21,315	63,573	65,089	66,110	64,108	46,597	30,569	9,786	11,184
Miscellaneous	11,823	10,836	80,351	6,048	71,672	8,461	50,555	63,005	116,909	47,313
Total Revenues	\$ 3,212,181	\$ 3,668,678	\$ 3,947,300	\$ 3,791,928	\$ 6,976,171	\$ 7,405,803	\$ 6,673,428	\$ 7,163,712	\$ 7,156,206	\$ 7,374,115

Note: Includes General, Ambulance and Capital Projects Funds

* The fiscal year 2007 represents only six months as the District changed its June 30th fiscal year end to a calendar year end.

** Effective the year ending December 31, 2010 the District changed its accounting method to the modified accrual basis of accounting from the modified cash basis of accounting

Data Source

Fire District Records

**Bartlett Fire Protection District
 Governmental Funds Expenditures
 Last Ten Fiscal Years
 December 31, 2013**

Fiscal Year	2004	2005	2006	2007*	2008	2009	2010**	2011	2012	2013
General	\$ 1,767,171	\$ 1,659,867	\$ 1,642,649	\$ 1,083,841	\$ 2,547,690	\$ 3,069,406	\$ 3,145,638	\$ 3,313,831	\$ 3,412,085	\$ 3,549,687
Ambulance	1,502,831	1,630,859	1,664,057	1,116,995	2,683,370	3,154,202	3,110,823	3,311,365	3,397,790	3,576,754
Capital Projects	0	0	0	1,886,925	699,685	258,439	77,253	99,810	350,815	2,493,715
Vehicle	0	0	0	0	0	456,356	0	3,900	34,931	169,373
Other Governmental Funds	0	0	0	0	0	0	0	4,000	416	4,982
Total Revenues	\$ 3,270,002	\$ 3,290,726	\$ 3,306,706	\$ 4,087,761	\$ 5,930,745	\$ 6,938,403	\$ 6,333,714	\$ 6,732,906	\$ 7,196,037	\$ 9,794,511

Note: Includes General, Ambulance, Capital Projects Funds, Vehicle and Other Governmental Funds

* The fiscal year 2007 represents only six months as the District changed its June 30th fiscal year end to a calendar year end.

** Effective the year ending December 31, 2010 the District changed its accounting method to the modified accrual basis of accounting from the modified cash basis of accounting

Data Source

Fire District Records

**Bartlett Fire Protection District
Property Tax Rates, Levies and Extensions
Last Nine Fiscal Years
December 31, 2013**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
ASSESSED									
VALUATION	\$ 1,075,106	\$ 1,186,836	\$ 1,308,557	\$ 1,501,729	\$ 1,567,675	\$ 1,599,010	\$ 1,479,819	\$ 1,345,513	\$ 1,228,544
(TAX YEAR) (IN THOUSANDS)									
Tax Rates									
Corporate Fund	0.1544	0.1445	0.2614	0.2291	0.2298	0.2095	0.2316	0.2627	0.2839
Ambulance Fund	0.1191	0.1116	0.1906	0.1669	0.1673	0.1526	0.1715	0.2080	0.2256
TOTAL TAX RATES	<u>0.2735</u>	<u>0.2561</u>	<u>0.4520</u>	<u>0.3960</u>	<u>0.3971</u>	<u>0.3621</u>	<u>0.4031</u>	<u>0.4707</u>	<u>0.5095</u>
TAX LEVIES									
Corporate Fund	1,789,000	1,794,152	3,235,751	3,673,914	3,730,682	3,592,581	3,449,841	3,582,826	3,670,295
Ambulance Fund	1,379,000	1,383,421	2,358,285	2,677,256	2,716,597	2,618,659	2,553,889	2,835,009	2,916,479
TOTAL TAX LEVIES	<u>\$3,168,000</u>	<u>\$3,177,573</u>	<u>\$5,594,036</u>	<u>\$6,351,170</u>	<u>\$6,447,279</u>	<u>\$6,211,240</u>	<u>\$6,003,730</u>	<u>\$6,417,835</u>	<u>\$6,586,774</u>
TAX EXTENSIONS									
Corporate Fund	1,659,985	1,714,979	3,400,538	3,403,027	3,608,688	3,316,879	3,427,262	3,459,693	3,467,433
Ambulance Fund	1,280,452	1,324,510	2,478,941	2,478,647	2,629,893	2,415,074	2,537,891	2,738,577	2,754,533
Pension Fund	239,749	251,609	(*)	(*)	(*)	(*)	(*)	(*)	(*)
TOTAL TAX EXTENSIONS	<u>\$3,180,186</u>	<u>\$3,291,098</u>	<u>\$5,879,479</u>	<u>\$5,881,674</u>	<u>\$6,238,581</u>	<u>\$5,731,953</u>	<u>\$5,965,153</u>	<u>\$6,198,270</u>	<u>\$6,221,966</u>
Tax Collections	3,176,816	3,143,172	5,874,601	5,858,795	6,262,331	5,683,293	5,874,711	6,136,410	6,139,797
Percent Collected	99.89%	95.51%	99.92%	99.61%	100.38%	99.15%	98.48%	99.00%	98.68%

(*) The Pension Fund began receiving its taxes directly from the counties with tax year 2006 collections.

**FIREFIGHTER'S
PENSION FUND**

Tax Rate	0.0223	0.0212	0.0219	0.0176	0.0286	0.0488	0.0587	0.0519	0.0664
Tax Levy	209,197	210,166	267,785	251,164	464,644	783,702	875,403	797,598	858,430
Total Tax Extension	239,749	251,609	285,171	290,858	449,229	772,289	868,654	768,288	826,810

Data Source

Cook County Clerk's Office

DuPage County Clerk's Office

Data not Available in Above Format Prior to 2004

Bartlett Fire Protection District
Assessed and Estimated Actual Value of Taxable Property
Last Nine Fiscal Years
December 31, 2013

Tax Levy Year	Taxable Real Property		Percentage of Equalized Assessed Value to Estimated Actual Value	Total Direct Tax Rate
	Equalized Assessed Value (In Thousands)	Estimated Actual Value (In Thousands)		
2004	\$ 1,075,106	\$ 3,228,547	33.3%	0.2735
2005	1,186,836	3,564,072	33.3%	0.2561
2006	1,308,557	3,929,601	33.3%	0.4520
2007	1,501,729	4,509,697	33.3%	0.3960
2008	1,567,675	4,707,733	33.3%	0.3971
2009	1,599,010	4,801,832	33.3%	0.3621
2010	1,479,819	4,443,901	33.3%	0.4031
2011	1,345,513	4,040,580	33.3%	0.4707
2012	1,228,544	3,689,321	33.3%	0.5095

Assessed value is set by the County Assessor on an annual basis.
The assessment level is then adjusted by the state with a County Multiplier based on the factor needed to bring the average prior year's level up to 33-1/3% of market value.
Every three years there is a tri-annual assessment when all property is assessed.

Data Source

Cook County Clerk's Office
DuPage County Clerk's Office
Data not Available in Above Format Prior to 2004

**Bartlett Fire Protection District
Property Tax Rates - Direct & Overlapping Governments
Last Ten Fiscal Years
December 31, 2013**

Tax Rates Per \$100 Equalized Assessed Valuation

Levy Years	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<u>DuPage County</u>										
Bartlett Fire Protection District	0.274	0.268	0.253	0.438	0.397	0.429	0.404	0.454	0.514	0.574
Bartlett Park District	0.450	0.438	0.433	0.451	0.410	0.389	0.425	0.534	0.589	0.649
Bartlett Public Library	0.276	0.279	0.251	0.251	0.254	0.226	0.209	0.224	0.263	0.292
Community College District #509	0.360	0.415	0.414	0.340	0.329	0.330	0.376	0.392	0.490	0.536
DuPage Airport	0.023	0.021	0.021	0.018	0.017	0.016	0.015	0.016	0.017	0.017
DuPage County	0.200	0.185	0.180	0.171	0.165	0.156	0.155	0.166	0.171	0.193
Forest Preserve District	0.142	0.148	0.127	0.130	0.119	0.121	0.122	0.132	0.141	0.154
Hanover Park District	0.434	0.426	0.406	0.406	0.380	0.380	0.409	0.425	0.455	0.561
Unit School District #46	4.687	4.602	4.602	4.678	4.274	4.259	4.602	4.839	5.612	6.605
Village of Bartlett	0.663	0.653	0.656	0.658	0.615	0.611	0.683	0.718	0.782	0.920
Wayne Township	0.155	0.145	0.071	0.067	0.065	0.065	0.066	0.073	0.080	0.081
<u>Cook County</u>										
Bartlett Fire Protection District	0.344	0.304	0.283	0.510	0.434	0.428	0.419	0.473	0.533	0.583
Bartlett Park District	0.573	0.496	0.437	0.478	0.454	0.433	0.424	0.552	0.620	0.660
Bartlett Public Library	0.285	0.268	0.260	0.256	0.242	0.241	0.209	0.234	0.261	0.295
Community College District #509	0.426	0.434	0.421	0.347	0.348	0.331	0.354	0.434	0.475	0.516
Cook County incl. Forest Preserve	0.548	0.653	0.593	0.557	0.499	0.466	0.464	0.474	0.520	0.594
Hanover Township	0.313	0.278	0.272	0.287	0.257	0.256	0.251	0.286	0.202	0.229
Metropolitan Water Reclamation Dis	0.361	0.347	0.315	0.284	0.263	0.252	0.261	0.274	0.320	0.370
Unit School District #46	5.606	4.945	4.746	4.874	4.565	4.435	4.339	5.026	5.507	6.540
Village of Bartlett	0.849	0.766	0.682	0.701	0.720	0.703	0.686	0.750	0.851	0.942

Data Source

Cook County Clerk's Office

DuPage County Clerk's Office

**Bartlett Fire Protection District
Principal Taxpayers - Current Year
December 31, 2013**

<u>Taxpayer</u>	<u>Type of Business/Property</u>	<u>2003 Equalized Assessed Valuations</u>	<u>2013 Equalized Assessed Valuations</u>	<u>Percent of District's Total EAV</u>
Senior Flexonics, Inc (Cook)	Industrial Property	\$ 5,240,223	\$ 4,888,747	0.40%
Brewser Creek Limited Partners (DuPage)	Commercial and Industrial Properties	1,144,390	3,938,040	0.32%
David O. Welch (Cook)	Commercial and Industrial Properties	3,975,922	3,738,598	0.30%
DGJ Activities LLC (DuPage)	Warehouse	5,713,928	3,736,410	0.30%
Bluff City (Cook)	Commercial, Industrial and Vacant Property	2,656,480	3,714,035	0.30%
Bartlett Properties (Cook)	Supermarket, Shopping Center	3,586,480	3,601,984	0.29%
Cole Mt Bartlett IL (DuPage)	Industrial Properties	2,072,152	3,324,890	0.27%
Cabott II Ilibo (DuPage)	Industrial Properties	1,686,240	2,771,550	0.23%
Asphalt Operating Service (Cook)	Industrial Properties	0	2,743,882	0.22%
Tube Way Drive LLC (DuPage)	Commercial and Industrial Properties	0	2,580,040	0.21%
		<u>\$ 26,075,815</u>	<u>\$ 35,038,176</u>	<u>2.84%</u>

Data Source
Village of Bartlett

Bartlett Fire Protection District
Demographic and Economic Information
December 31, 2013

Composite Socio Statistics for the Bartlett Fire Protection District

Household Income (Family)	2000	2012
Less than 15,000	1.60%	2.98%
15,000-24,999	2.40%	2.47%
25,000-34,999	4.10%	3.93%
35,000-49,999	8.40%	7.09%
50,000-74,999	22.70%	16.56%
75,000-99,999	23.80%	17.72%
100,000-149,999	25.20%	28.54%
150,000-199,999	7.50%	10.17%
200,000 or more	4.30%	10.54%
Median Family Income	86,503	90,371
Per Capita Personal Income	29,652	36,972
Percent Homes (Owner Occupied)	93.10%	93.40%
Median Home Value (Owner Occupied)	204,700	316,500
Population	36,706	41,208
Unemployment Rate	2.72%	8.40%

Data Source

U.S. Department of Commerce, Census Bureau

**Bartlett Fire Protection District
 Ten Largest Employers
 December 31, 2013**

Taxpayer	Product	Year Established	2004		2013		Percent of Total District Population
			Number of Employees	Rank	Number of Employees	Rank	
School Dist. U-46	Education	1946	0		827	1	2.01%
Senior Flexonics, Inc (Cook)	Metal Fabrication	1902	496	1	432	2	1.05%
Greco & Sons	Food Distributor	2006	0		310	3	0.75%
Bartlett ParkDistrict	Recreation	1965	240	2	291	4	0.71%
Get Fresh Produce	Produce Distributor	2009	0		265	5	0.64%
Jewel - Osco	Grocery/Pharmacy	1983	148	3	230	6	0.56%
Cadillac Ranch/Moretti's	Restaurant/Banquet Center	1992	100	7	200	7	0.49%
Clare Oaks	Senior Living	2008	0		175	8	0.42%
Village of Bartlett	Municipal Government	1891	155	6	165	9	0.40%
Welch Brothers, Inc	Concrete	2000	0		160	10	0.39%
			1,139		3,055		7.41%

Data Source
 Village of Bartlett

**Bartlett Fire Protection District
Fire District Information
December 31, 2013**

	2004	2013
Date of Incorporation	1897	1897
Form of Government	Fire District	Fire District
Area	25 Square Miles	25 Square Miles
Number of Fire Stations	2	3
Number of Fire Chiefs	1	1
Number of Assistant Chiefs	2	2
Number of Administration	1	3
Number of Battalion Chiefs	0	3
Number of Lieutenants	6	9
Number of Firefighter/Paramedic	13	30
Number of Private Contracted Firefighter/Paramedic	6	6
Number of Paid-on-Call Personnel	30	25
Number of Ambulances	3	4
Number of Engines	3	3
Number of Trucks	2	2
Number of Support Vehicles	7	9
Number of Alarms		
Fire	n/a	115
EMS	n/a	2,506
Hazardous Condition	n/a	115
Service Call	n/a	195
False Alarm	n/a	389
Good Intent	n/a	179
Misc.	n/a	11
Total Incidents	n/a	3,510

Data Source

Fire District Records

n/a - Data not Available in Above Format

**Bartlett Fire Protection District
 Fire District Facility Locations and Full-Time Employees
 December 31, 2013**

<u>Fire Station</u>	<u>Address</u>	<u>2004</u>	<u>2013</u>	<u>Acres</u>
		<u>Number of Full-Time Employees Per Shift Day</u>	<u>Number of Full-Time Employees Per Shift Day</u>	
Function				
<i>Public Safety</i>				
Station #1	234 N. Oak Avenue	8	10	2.0
Station #2	501 Struckman Boulevard	6	6	1.0
Station #3	1575 W. Bartlett Road	0	4	3.0
		<u>14</u>	<u>20</u>	<u>6.0</u>

Data Source
 Fire District Records