



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Abingdon Fire Protection District**

Unit Code: **048/010/06** County: **KNOX**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$509,471**

Equalized Assessed Valuation: **\$60,523,478**

Population: **3,595**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$267,098</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$264,998</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$295,339</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$74</b>	\$89	\$61
Per Capita Expenditures:	<b>\$82</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$30,341</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>80.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$236,757</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$66</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$236,757</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Addieville Fire Protection District**

Unit Code: **095/010/06** County: **WASHINGTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$66,609**

Equalized Assessed Valuation: **\$13,845,403**

Population: **987**

Employees:

    Full Time:

    Part Time: **27**

    Salaries Paid: **\$8,266**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$15,008</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$50,495</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$47,524</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$48</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,971</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>37.83%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$17,979</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$18</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$17,979</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$80,950</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$82</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,330,453</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$33</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Akron-Princeville Fire Protection District**

Unit Code: **072/010/06** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$271,900**

Equalized Assessed Valuation: **\$50,297,718**

Population: **2,583**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$202,825</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$79</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$138,159</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$72,455</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$53</b>	\$89	\$61
Per Capita Expenditures:	<b>\$28</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$65,704</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>370.61%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$268,529</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$104</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$268,529</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$80,354</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$32</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$71,149</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$10</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Aledo Fire Protection District**

Unit Code: **066/010/06** County: **MERCER**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$342,600**

Equalized Assessed Valuation: **\$50,852,417**

Population: **3,600**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$13,712**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$240,992</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$301,991</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$527,179</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$84</b>	\$89	\$61
Per Capita Expenditures:	<b>\$146</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$225,188</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>36.19%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$190,804</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$53</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$190,804</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$205,698</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$57</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$107,448</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$37</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,874,453</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$175</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.54%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$187,997</b>	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$4</b>	\$	\$
Revenue Collected During FY 08:	<b>\$284,101</b>	\$3,235	\$
Expenditures During FY 08:	<b>\$199,037</b>	\$2,379	\$
Per Capita Revenue:	<b>\$6</b>	\$	\$
Per Capita Expenditures:	<b>\$4</b>	\$	\$
Operating Income (loss):	<b>\$85,064</b>	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>137.19%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	<b>\$273,061</b>	\$2,752	\$
Per Capita Ending Retained Earnings:	<b>\$6</b>	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **057/010/06** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,094**

Equalized Assessed Valuation: **\$23,761,582**

Population: **2,025**

Employees:

    Full Time: **2**

    Part Time: **17**

    Salaries Paid: **\$77,255**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$295,952</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$146</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$269,438</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$185,029</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$133</b>	\$89	\$61
Per Capita Expenditures:	<b>\$91</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$84,409</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>205.57%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$380,361</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$188</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$380,361</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$146,069</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$72</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$42,504</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$21</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$60,984</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$58,291</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$30</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,693</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>77.54%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$45,197</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$23</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$48,110</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$24</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$89,902</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$36,907</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$36,204</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$31</b>	\$89	\$61
Per Capita Expenditures:	<b>\$30</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$703</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>250.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$90,605</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$76</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$87,231</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$73</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$163,193</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$204</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$103,485</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$229,338</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$129</b>	\$89	\$61
Per Capita Expenditures:	<b>\$287</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$125,853</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>16.28%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$37,340</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$47</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$37,340</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$170,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$213</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Altamont Fire Protection District**

Unit Code: **025/010/06** County: **EFFINGHAM**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$261,000**

Equalized Assessed Valuation: **\$49,989,970**

Population: **5,200**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$1,800**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$55,537</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$156,168</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$119,925</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$30</b>	\$89	\$61
Per Capita Expenditures:	<b>\$23</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$36,243</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>76.53%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$91,780</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$18</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,321</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$88,459</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$49,995</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$10</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

**FISCAL YEAR 2008**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Altona Fire Protection District**

Unit Code: **048/020/06** County: **KNOX**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$175,625**

Equalized Assessed Valuation: **\$10,575,125**

Population: **864**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 08:	<b>\$204,818</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$237</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$80,654</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$149,210</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$93</b>	\$89	\$61
Per Capita Expenditures:	<b>\$173</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$68,556</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>91.32%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$136,262</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$158</b>	\$73	\$37

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$526,715</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Amboy Fire Protection District**

Unit Code: **052/010/06** County: **LEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$716,837**

Equalized Assessed Valuation: **\$58,446,107**

Population: **2,576**

Employees:

    Full Time: **2**

    Part Time: **40**

    Salaries Paid: **\$112,195**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$265,833</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$569,103</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$555,767</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$221</b>	\$89	\$61
Per Capita Expenditures:	<b>\$216</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$13,336</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>50.23%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$279,169</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$108</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$212,217</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$66,735</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$86,131</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$33</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Annawan-Alba Fire Protection District**

Unit Code: **037/010/06** County: **HENRY**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$119,145**

Equalized Assessed Valuation: **\$25,275,509**

Population: **1,336**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$15,417**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$18,223</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$136,015</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$115,354</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$102</b>	\$89	\$61
Per Capita Expenditures:	<b>\$86</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$20,661</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>33.71%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$38,884</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$38,884</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Antioch #1 Fire Protection District**

Unit Code: **049/010/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$981,225**

Equalized Assessed Valuation: **\$356,658,174**

Population: **28,818**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$534,681</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$694,584</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$586,422</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$20</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$108,162</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>98.24%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$576,106</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$20</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$577,372</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$230,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$8</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.06%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$132,401</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$317</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Arcola Fire Protection District**

Unit Code: **021/005/06** County: **DOUGLAS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$261,150**

Equalized Assessed Valuation: **\$42,166,577**

Population: **7,261**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$8,302**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$407,869</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$56</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$167,340</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$89,971</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$23</b>	\$89	\$61
Per Capita Expenditures:	<b>\$12</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$77,369</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>539.33%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$485,238</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$67</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$32,112</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$453,126</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$217,500</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$30</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Arden Shore South Fire Protection District**

Unit Code: **049/016/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,466**

Equalized Assessed Valuation: **\$8,688,099**

Population: **260**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,511</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$10,747</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$10,275</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$41</b>	\$89	\$61
Per Capita Expenditures:	<b>\$40</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$472</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>77.69%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$7,983</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$31</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$87,994</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$587</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Armington Fire Protection District**

Unit Code: **090/010/06** County: **TAZEWELL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$168,175**

Equalized Assessed Valuation: **\$15,146,631**

Population: **850**

Employees:

Full Time:

Part Time: **25**

Salaries Paid: **\$24,720**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$104,331</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$123</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$87,734</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$101,479</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$103</b>	\$89	\$61
Per Capita Expenditures:	<b>\$119</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$13,745</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>90.95%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$92,292</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$109</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$64,493</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$27,799</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$33</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Aroma Fire Protection District**

Unit Code: **046/010/06** County: **KANKAKEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,074,956**

Equalized Assessed Valuation: **\$84,851,018**

Population: **5,600**

Employees:

    Full Time: **8**

    Part Time: **28**

    Salaries Paid: **\$184,960**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$618,361</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$110</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$512,162</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$1,038,325</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$91</b>	\$89	\$61
Per Capita Expenditures:	<b>\$185</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$526,163</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>8.88%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$92,198</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$16</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$92,198</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **038/010/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$162,275**

Equalized Assessed Valuation: **\$26,807,020**

Population: **1,535**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

Number Submitted = 1

Ambulance

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$45,372</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$141,212</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$75,922</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$92</b>	\$89	\$61
Per Capita Expenditures:	<b>\$49</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$65,290</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>145.76%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$110,662</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$72</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$110,662</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ashley Fire Protection District**

Unit Code: **095/020/06** County: **WASHINGTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$165,599**

Equalized Assessed Valuation: **\$17,374,999**

Population: **578**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$21,165**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$42,453</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$73</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$78,275</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$76,634</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$135</b>	\$89	\$61
Per Capita Expenditures:	<b>\$133</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,641</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.54%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$44,094</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$76</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,269</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$39,825</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$87,007</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$151</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$97,602</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$65</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$47,237</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$82,789</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$31</b>	\$89	\$61
Per Capita Expenditures:	<b>\$55</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$35,552</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>74.95%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$62,050</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$41</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$62,050</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ashton Fire Protection District**

Unit Code: **052/020/06** County: **LEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$237,000**

Equalized Assessed Valuation: **\$39,181,012**

Population: **2,100**

Employees:

    Full Time:

    Part Time: **49**

    Salaries Paid: **\$27,060**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$285,308</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$136</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$324,046</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$261,082</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$154</b>	\$89	\$61
Per Capita Expenditures:	<b>\$124</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$62,964</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>133.40%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$348,272</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$166</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$348,272</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$50,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$40</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$20,955</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$64,458</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$64,939</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$43</b>	\$89	\$61
Per Capita Expenditures:	<b>\$43</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$481</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>31.53%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$20,474</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$41,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$27</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Athens-Fancy Prairie Fire Protection District**

Unit Code: **065/010/06** County: **MENARD**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$334,087**

Equalized Assessed Valuation: **\$74,904,167**

Population: **58,500**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$3,300**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$161,585</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$163,089</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$282,109</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$3</b>	\$89	\$61
Per Capita Expenditures:	<b>\$5</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$119,020</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>15.09%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$42,565</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$513,826</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$81,239</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$1</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Atkinson Fire Protection District**

Unit Code: **037/020/06** County: **HENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$253,755**

Equalized Assessed Valuation: **\$28,012,269**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$25,998**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$13,165</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$261,458</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$253,755</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$105</b>	\$89	\$61
Per Capita Expenditures:	<b>\$102</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$7,703</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>8.22%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$20,868</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$20,867</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$127,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$51</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,254</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$31,906</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$13,176</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$19</b>	\$89	\$61
Per Capita Expenditures:	<b>\$8</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$18,730</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>197.21%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$25,984</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$16</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$25,954</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Atwood Fire Protection District**

Unit Code: **021/010/06** County: **DOUGLAS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$199,070**

Equalized Assessed Valuation: **\$27,319,673**

Population: **500**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$4,800**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$179,992</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$360</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$149,301</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$145,868</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$299</b>	\$89	\$61
Per Capita Expenditures:	<b>\$292</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$3,433</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>125.75%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$183,425</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$367</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$193,462</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$61,478</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$123</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Auburn Fire Protection District**

Unit Code: **083/010/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$628,260**

Equalized Assessed Valuation: **\$69,000,000**

Population: **5,400**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$444,880</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$82</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$129,831</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$104,030</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$19</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$25,801</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>454.58%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$472,901</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$88</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$472,901</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Augusta Fire Protection District**

Unit Code: **034/010/06** County: **HANCOCK**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$34,050**

Equalized Assessed Valuation: **\$8,000,000**

Population: **1,130**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$25,278</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$35,212</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$35,473</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$31</b>	\$89	\$61
Per Capita Expenditures:	<b>\$31</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$261</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>70.52%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$25,017</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$22</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$13,844</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$11,173</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Aurora Township Fire Protection District**

Unit Code: **045/205/06** County: **KANE**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$303,214**

Equalized Assessed Valuation: **\$82,750,585**

Population: **6,000**

Employees:

    Full Time:

    Part Time: **46**

    Salaries Paid: **\$102,927**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$274,610</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$306,196</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$303,214</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$51</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,982</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>91.55%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$277,592</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$46</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$166,104</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$111,488</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$296,337</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$135</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$31,333</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$77,199</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$85,796</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$26</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$8,597</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>26.50%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$22,736</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$22,735</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$42,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$14</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **079/005/06** County: **RANDOLPH**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$168,060**

Equalized Assessed Valuation: **\$87,275,398**

Population: **1,093**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$88,988</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$81</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$117,661</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$83,545</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$108</b>	\$89	\$61
Per Capita Expenditures:	<b>\$76</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$34,116</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>147.35%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$123,104</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$113</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$123,104</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Barrington Countryside Fire Protection District**

Unit Code: **016/010/06** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,212,000**

Equalized Assessed Valuation: **\$1,371,887,430**

Population: **13,079**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,912,732</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$376</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,861,258</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$4,168,196</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$372</b>	\$258	\$175
Per Capita Expenditures:	<b>\$319</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$693,062</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>134.49%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$5,605,794</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$429</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$5,573,642</b>	\$2,120,139	\$1,132,721

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,999,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$229</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Barry Fire Protection District**

Unit Code: **075/010/06** County: **PIKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$31,728**

Equalized Assessed Valuation: **\$17,804,316**

Population: **2,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$48,217</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$62,440</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$61,593</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$31</b>	\$89	\$61
Per Capita Expenditures:	<b>\$31</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$847</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>79.66%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$49,064</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$49,064</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,378</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$4</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Barstow Fire Protection District**

Unit Code: **081/020/06** County: **ROCK ISLAN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$344,185**

Equalized Assessed Valuation: **\$5,918,210**

Population: **900**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$37,837</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$98,815</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$76,013</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$110</b>	\$89	\$61
Per Capita Expenditures:	<b>\$84</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$22,802</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>79.77%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$60,639</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$67</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$38,388</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$22,249</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Batavia-Countryside Fire Protection District**

Unit Code: **045/010/06** County: **KANE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$270,647**

Equalized Assessed Valuation: **\$90,964,901**

Population: **4,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$90,052</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$269,855</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$286,455</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$67</b>	\$89	\$61
Per Capita Expenditures:	<b>\$72</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$16,600</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>25.64%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$73,452</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$18</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$73,452</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bath Fire Protection District**

Unit Code: **060/005/06** County: **MASON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,738**

Equalized Assessed Valuation: **\$5,688,771**

Population: **800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$5,789</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$22,686</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$22,047</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$28</b>	\$89	\$61
Per Capita Expenditures:	<b>\$28</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$639</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>29.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$6,428</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$853</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,843</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$4</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Baylis Fire Protection District**

Unit Code: **075/015/06** County: **PIKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,026**

Equalized Assessed Valuation: **\$4,181,624**

Population: **600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,535</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$13,026</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$13,628</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$22</b>	\$89	\$61
Per Capita Expenditures:	<b>\$23</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$602</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>28.86%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$3,933</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$7</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,583</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$8</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Beach Park Fire Protection District**

Unit Code: **049/020/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,778,258**

Equalized Assessed Valuation: **\$216,262,513**

Population: **12,000**

Employees:

Full Time: **4**

Part Time: **40**

Salaries Paid: **\$513,948**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$110,623</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,335,322</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,448,273</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$111</b>	\$258	\$175
Per Capita Expenditures:	<b>\$121</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$112,951</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>-4.60%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>-\$66,566</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>-\$6</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>-\$66,566</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,016,748</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$85</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Beaver Fire Protection District**

Unit Code: **038/020/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$50,600**

Equalized Assessed Valuation: **\$6,712,421**

Population: **650**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$41,211</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$63</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$37,823</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$24,185</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$58</b>	\$89	\$61
Per Capita Expenditures:	<b>\$37</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$13,638</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>226.79%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$54,849</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$84</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Beaverville Fire Protection District**

Unit Code: **038/030/06** County: **IROQUOIS**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$783,000**

Equalized Assessed Valuation: **\$6,284,243**

Population: **750**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$89,334</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$119</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$34,443</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$34,958</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$46</b>	\$89	\$61
Per Capita Expenditures:	<b>\$47</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$515</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>254.07%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$88,819</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$118</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$89,334</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$99,251</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$132</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Beckemeyer-Wade Twp Fire Protection District**

Unit Code: **014/130/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$119,762**

Equalized Assessed Valuation: **\$17,864,795**

Population: **1,650**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$34,195</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$21</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$123,424</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$128,410</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$75</b>	\$89	\$61
Per Capita Expenditures:	<b>\$78</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$4,986</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>23.21%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$29,809</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$18</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$29,809</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$186,359</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$113</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Beecher Fire Protection District**

Unit Code: **099/005/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,034,951**

Equalized Assessed Valuation: **\$175,994,621**

Population: **5,537**

Employees:

    Full Time: **1**

    Part Time: **30**

    Salaries Paid: **\$436,639**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$174,167</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$31</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,079,572</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$894,889</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$195</b>	\$258	\$175
Per Capita Expenditures:	<b>\$162</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$184,683</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>40.10%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$358,850</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$65</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$358,850</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$174,874</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$32</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bellflower Fire Protection District**

Unit Code: **064/020/06** County: **MCLEAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$92,450**

Equalized Assessed Valuation: **\$14,942,478**

Population: **800**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$652**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$35,040</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$44</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$45,721</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$52,621</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$57</b>	\$89	\$61
Per Capita Expenditures:	<b>\$66</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$6,900</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>53.48%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$28,140</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$35</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$28,140</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bellmont Fire Protection District**

Unit Code: **093/020/06** County: **WABASH**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$42,000**

Equalized Assessed Valuation: **\$12,034,960**

Population: **300**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$18,875</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$63</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$61,332</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$40,241</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$204</b>	\$89	\$61
Per Capita Expenditures:	<b>\$134</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$21,091</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>99.32%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$39,966</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$133</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$39,966</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$99,278</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$331</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bement Fire Protection District**

Unit Code: **074/010/06** County: **PIATT**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$187,488**

Equalized Assessed Valuation: **\$36,826,614**

Population: **2,300**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$45,362**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$89,691</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$131,837</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$164,775</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$57</b>	\$89	\$61
Per Capita Expenditures:	<b>\$72</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$32,938</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>34.44%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$56,753</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$56,753</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$76,388</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$33</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bensenville #1 Fire Protection District**

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$31,305</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$230,249</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$212,540</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$128</b>	\$89	\$61
Per Capita Expenditures:	<b>\$118</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$17,709</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>23.06%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$49,014</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$27</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$31,305</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Benson Fire Protection District**

Unit Code: **102/010/06** County: **WOODFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$114,213**

Equalized Assessed Valuation: **\$20,104,330**

Population: **750**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$25,045</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$92,242</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$61,749</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$123</b>	\$89	\$61
Per Capita Expenditures:	<b>\$82</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$30,493</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>89.94%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$55,538</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$74</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **045/020/06** County: **KANE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$603,920**

Equalized Assessed Valuation: **\$78,699,952**

Population: **1,938**

Employees:

    Full Time: **1**

    Part Time: **15**

    Salaries Paid: **\$168,190**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$87,967</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$45</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$392,535</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$391,176</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$203</b>	\$89	\$61
Per Capita Expenditures:	<b>\$202</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,359</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>22.84%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$89,326</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$46</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$89,326</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$46,022</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$24</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Biggsville Fire Protection District**

Unit Code: **036/010/06** County: **HENDERSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,830**

Equalized Assessed Valuation: **\$13,647,936**

Population: **975**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$4,231**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$24,311</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$41,910</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$32,588</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$43</b>	\$89	\$61
Per Capita Expenditures:	<b>\$33</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$9,322</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>103.21%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$33,633</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$34</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$33,633</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$176,584</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$32</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Blackhawk Fire Protection District**

Unit Code: **101/010/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,051,117**

Equalized Assessed Valuation: **\$50,974,466**

Population: **4,330**

Employees:

    Full Time:

    Part Time: **19**

    Salaries Paid: **\$17,000**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$420,424</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$97</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$208,903</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$276,099</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$48</b>	\$89	\$61
Per Capita Expenditures:	<b>\$64</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$67,196</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>156.15%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$431,137</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$100</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$431,137</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Blackhawk Fire Protection District**

Unit Code: **081/030/06** County: **ROCK ISLAN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$507,204**

Equalized Assessed Valuation: **\$114,060,429**

Population: **13,000**

Employees:

    Full Time:

    Part Time: **23**

    Salaries Paid: **\$123,595**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$81,745</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$575,205</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$622,313</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$44</b>	\$89	\$61
Per Capita Expenditures:	<b>\$48</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$47,108</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>5.57%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$34,637</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$3</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$25,212</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$9,425</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Blandinsville-Hire Fire Protection District</b>		
<b>Unit Code:</b>	<b>062/010/06</b>	<b>County:</b>	<b>MCDONOUGH</b>
<b>Fiscal Year End:</b>	<b>8/31/2008</b>		
<b>Accounting Method:</b>	<b>Cash With Assets</b>		
<b>Appropriation or Budget:</b>	<b>\$63,950</b>		
<b>Equalized Assessed Valuation:</b>	<b>\$16,034,876</b>		
<b>Population:</b>	<b>3,000</b>		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>		<b>\$</b>

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$84,121</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$78,179</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$78,926</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$26</b>	\$89	\$61
Per Capita Expenditures:	<b>\$26</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$747</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>105.64%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$83,374</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$28</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$83,374</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	<b>Bloomington #1 Fire Protection District</b>	
Unit Code:	022/070/06	County: DUPAGE
Fiscal Year End:	4/30/2008	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$9,558,931	
Equalized Assessed Valuation:	\$1,569,520,561	
Population:	21,924	
Employees:		
Full Time:	52	
Part Time:	50	
Salaries Paid:	\$4,592,199	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,724,008</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$215</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$7,799,208</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$7,461,542</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$356</b>	\$258	\$175
Per Capita Expenditures:	<b>\$340</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$337,666</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>67.84%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$5,061,674</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$231</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$6,995,408</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,295,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$150</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.21%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **064/030/06** County: **MCLEAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$295,000**

Equalized Assessed Valuation: **\$63,802,958**

Population: **3,176**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$6,950**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,580,836</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$498</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$269,840</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$294,427</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$85</b>	\$89	\$61
Per Capita Expenditures:	<b>\$93</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$24,587</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>82.38%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$242,544</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$76</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$242,544</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$102,070</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$32</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bluegrass Fire Protection District**

Unit Code: **092/018/06** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$154,283**

Equalized Assessed Valuation: **\$18,781,498**

Population: **2,350**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$12,101</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$318,607</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$328,596</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$136</b>	\$89	\$61
Per Capita Expenditures:	<b>\$140</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$9,989</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>8.29%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$27,237</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$12</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$27,237</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$141,396</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$60</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Boone #4 Fire Protection District**

Unit Code: **004/040/06** County: **BOONE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,021**

Equalized Assessed Valuation: **\$8,664,555**

Population: **475**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,934</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$10,318</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$8,652</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$22</b>	\$89	\$61
Per Capita Expenditures:	<b>\$18</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,666</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>76.28%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$6,600</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$6,600</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Boone County #1 Fire Protection District**

Unit Code: **004/010/06** County: **BOONE**

Fiscal Year End: **5/1/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$85,322**

Equalized Assessed Valuation: **\$38,337,108**

Population: **3,500**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$15,090**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$782,128</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$223</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$84,623</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$101,537</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$16,914</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>753.63%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$765,214</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$219</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$296,706</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Boone County #2 Fire Protection District**

Unit Code: **004/020/06** County: **BOONE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$762,500**

Equalized Assessed Valuation: **\$402,908,444**

Population: **20,000**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$142,732**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$36,847</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$701,010</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$451,263</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$35</b>	\$89	\$61
Per Capita Expenditures:	<b>\$23</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$249,747</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>63.51%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$286,594</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$286,719</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$594,896</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$30</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bourbonnais Fire Protection District**

Unit Code: **046/020/06** County: **KANKAKEE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,041,310**

Equalized Assessed Valuation: **\$419,648,245**

Population: **10,200**

Employees:

Full Time: **3**

Part Time: **39**

Salaries Paid: **\$706,551**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,154,750</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$113</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,894,077</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,749,909</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$186</b>	\$258	\$175
Per Capita Expenditures:	<b>\$172</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$144,168</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>74.23%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,298,918</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$127</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,331,988</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$724,365</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$71</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bowen Fire Protection District**

Unit Code: **034/020/06** County: **HANCOCK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,537**

Equalized Assessed Valuation: **\$5,880,861**

Population: **750**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$3,390**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$63,242</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$84</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$46,607</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$48,743</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$62</b>	\$89	\$61
Per Capita Expenditures:	<b>\$65</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$2,136</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>161.66%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$78,799</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$105</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$50,680</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$56</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$128,568</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$94,475</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$143</b>	\$89	\$61
Per Capita Expenditures:	<b>\$105</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$34,093</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>89.73%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$84,773</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$94</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Braidwood Fire Protection District**

Unit Code: **099/160/06** County: **WILL**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,829,116**

Equalized Assessed Valuation: **\$441,409,131**

Population: **5,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$	\$134	\$65
Revenue Collected During FY 08:	\$1,116,799	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$1,116,799	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$203	\$258	\$175
Per Capita Expenditures:	\$203	\$246	\$168
Revenues over (under) Expenditures:	\$	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	0.00%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Breese Fire Protection District**

Unit Code: **014/020/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$503,700**

Equalized Assessed Valuation: **\$67,836,471**

Population: **3,600**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$4,500**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$456,206</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$127</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$241,408</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$444,607</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$67</b>	\$89	\$61
Per Capita Expenditures:	<b>\$124</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$203,199</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>58.17%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$258,637</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$72</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$258,637</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bridgport Fire Protection District**

Unit Code: **051/010/06** County: **LAWRENCE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$97,250**

Equalized Assessed Valuation: **\$27,330,340**

Population: **3,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$30,500</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$71,704</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$87,623</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$15,919</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>16.64%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$14,581</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$5</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$14,581</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$120,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$40</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brighton-Betsey Ann Fire Protection District**

Unit Code: **056/005/06** County: **MACOUPIN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$777,500**

Equalized Assessed Valuation: **\$89,055,160**

Population: **8,000**

Employees:

    Full Time:

    Part Time: **38**

    Salaries Paid: **\$25,781**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$409,976</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$51</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$238,212</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$357,641</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$30</b>	\$89	\$61
Per Capita Expenditures:	<b>\$45</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$119,429</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>81.24%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$290,547</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$36</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$301,262</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brimfield Fire Protection District**

Unit Code: **072/020/06** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$481,250**

Equalized Assessed Valuation: **\$107,790,684**

Population: **5,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$194,626</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$278,666</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$252,462</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$46</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$26,204</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>87.47%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$220,830</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$40</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$220,830</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bristol-Kendall Fire Protection District**

Unit Code: **047/010/06** County: **KENDALL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,767,973**

Equalized Assessed Valuation: **\$842,377,741**

Population: **8,000**

Employees:

    Full Time: **1**

    Part Time: **55**

    Salaries Paid: **\$475,204**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$750,746</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$94</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,297,642</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$4,360,951</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$537</b>	\$258	\$175
Per Capita Expenditures:	<b>\$545</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$63,309</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>24.06%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,049,424</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$131</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$953,153</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$437,875</b>	\$2,120,139	\$1,132,721

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$6,054,705</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$757</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brocton Fire Protection District**

Unit Code: **023/010/06** County: **EDGAR**

Fiscal Year End: **2/28/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$299,160**

Equalized Assessed Valuation: **\$11,108,641**

Population: **750**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$6,902**

#### Blended Component Units

Number Submitted = 1  
Ambulance Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$112,560</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$150</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$79,629</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$103,114</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$106</b>	\$89	\$61
Per Capita Expenditures:	<b>\$137</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$23,485</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>86.38%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$89,075</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$119</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$32,200</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$56,875</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$133,047</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$177</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brown Co. Fire Protection District**

Unit Code: **005/005/06** County: **BROWN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$73,556**

Equalized Assessed Valuation: **\$27,235,789**

Population: **5,800**

Employees:

Full Time:

Part Time: **27**

Salaries Paid: **\$5,878**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$49,963</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$73,599</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$56,220</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$13</b>	\$89	\$61
Per Capita Expenditures:	<b>\$10</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$17,379</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>119.78%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$67,342</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$12</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$49,963</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Browning Fire Protection District**

Unit Code: **084/005/06** County: **Schuyler**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$11,000**

Equalized Assessed Valuation: **\$3,307,312**

Population: **250**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$663</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$10,977</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$11,309</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$44</b>	\$89	\$61
Per Capita Expenditures:	<b>\$45</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$332</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>2.93%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$331</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Browns Fire Protection District**

Unit Code: **024/030/06** County: **EDWARDS**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,000**

Equalized Assessed Valuation: **\$2,468,984**

Population: **500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$259</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$9,497</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$9,230</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$19</b>	\$89	\$61
Per Capita Expenditures:	<b>\$18</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$267</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>5.70%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$526</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$95,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$47</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Buckheart Fire Protection District**

Unit Code: **029/040/06** County: **FULTON**

Fiscal Year End: **5/6/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$114,500**

Equalized Assessed Valuation: **\$19,845,318**

Population: **1,590**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$26,095</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$73,231</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$44,943</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$46</b>	\$89	\$61
Per Capita Expenditures:	<b>\$28</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$28,288</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>121.00%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$54,383</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$34</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$54,382</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Buckley Fire Protection District**

Unit Code: **038/040/06** County: **IROQUOIS**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$464,400**

Equalized Assessed Valuation: **\$14,122,614**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$53,020</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$53</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$173,282</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$379,523</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$173</b>	\$89	\$61
Per Capita Expenditures:	<b>\$380</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$206,241</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>11.01%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$41,779</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$42</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$41,779</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$195,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$195</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Buda Fire Protection District**

Unit Code: **006/020/06** County: **BUREAU**

Fiscal Year End: **5/3/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$158,435**

Equalized Assessed Valuation: **\$11,600,271**

Population: **710**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$119,873</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$169</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$47,123</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$91,544</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$66</b>	\$89	\$61
Per Capita Expenditures:	<b>\$129</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$44,421</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>82.42%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$75,452</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$106</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$75,452</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Buffalo Prairie Fire Protection District**

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$19,257</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$190,488</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$154,044</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$95</b>	\$89	\$61
Per Capita Expenditures:	<b>\$77</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$36,444</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>36.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$55,701</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$28</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>-\$18,237</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$73,937</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$37</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bunker Hill Fire Protection District**

Unit Code: **056/010/06** County: **MACOUPIN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$459,996**

Equalized Assessed Valuation: **\$71,689,354**

Population: **3,352**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$19,200**

#### Blended Component Units

Number Submitted = 1

Bunker Hill Fire Co. #1

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$208,848</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$62</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$224,291</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$227,363</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$67</b>	\$89	\$61
Per Capita Expenditures:	<b>\$68</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$3,072</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>90.51%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$205,776</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$61</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,997</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$202,778</b>	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$241,436</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$72</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bureau Fire Protection District**

Unit Code: **006/025/06** County: **Bureau**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$226,650**

Equalized Assessed Valuation: **\$4,970,126**

Population: **408**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$14,243</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$40,486</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$41,142</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$99</b>	\$89	\$61
Per Capita Expenditures:	<b>\$101</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$656</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>33.02%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$13,587</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$33</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$13,283</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$33</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **045/030/06** County: **KANE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$587,314**

Equalized Assessed Valuation: **\$94,453,263**

Population: **2,400**

Employees:

    Full Time: **6**

    Part Time: **34**

    Salaries Paid: **\$297,976**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$108,563</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$45</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$607,646</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$613,976</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$253</b>	\$89	\$61
Per Capita Expenditures:	<b>\$256</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$6,330</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>16.65%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$102,233</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$43</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>-\$18,069</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$120,302</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$50</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bushnell Fire Protection District**

Unit Code: **062/020/06** County: **MCDONOUGH**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$218,204**

Equalized Assessed Valuation: **\$37,440,879**

Population: **8,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$58,398</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$295,457</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$256,674</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$37</b>	\$89	\$61
Per Capita Expenditures:	<b>\$32</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$38,783</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>37.86%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$97,181</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$12</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$97,181</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$265,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$35</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.04%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **046/030/06** County: **KANKAKEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$133,668**

Equalized Assessed Valuation: **\$9,186,383**

Population: **675**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$96,369</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$143</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$38,139</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$20,961</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$57</b>	\$89	\$61
Per Capita Expenditures:	<b>\$31</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$17,178</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>541.71%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$113,547</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$168</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cahokia Fire Protection District**

Unit Code: **088/010/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$243,000**

Equalized Assessed Valuation: **\$76,982,574**

Population: **10,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$80,796</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$238,566</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$234,375</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$23</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$4,191</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>36.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$84,987</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13,244</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$84,987</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$682,881</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$68</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.32%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Camargo Countryside Fire Protection District**

Unit Code: **021/020/06** County: **DOUGLAS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$163,550**

Equalized Assessed Valuation: **\$26,238,787**

Population: **450**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$8,000**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$130,148</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$289</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$83,902</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$57,811</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$186</b>	\$89	\$61
Per Capita Expenditures:	<b>\$128</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$26,091</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>270.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$156,239</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$347</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$143,064</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$178,500</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$397</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cambridge Fire Protection District**

Unit Code: **037/035/06** County: **HENRY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$133,950**

Equalized Assessed Valuation: **\$33,008,600**

Population: **3,388**

Employees:

    Full Time:

    Part Time: **24**

    Salaries Paid: **\$69,584**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$124,552</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$105,409</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$98,424</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$31</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,985</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>133.64%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$131,537</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$39</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$34,395</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$101,142</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$219,784	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$65	\$	\$
Revenue Collected During FY 08:	\$152,506	\$871	\$
Expenditures During FY 08:	\$118,072	\$824	\$
Per Capita Revenue:	\$45	\$1	\$
Per Capita Expenditures:	\$35	\$1	\$
Operating Income (loss):	\$34,434	\$47	\$
Ratio of Retained Earnings to Expenditures:	215.31%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$254,218	\$808	\$
Per Capita Ending Retained Earnings:	\$75	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$441,483</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$59</b>	\$47	\$3
General Obligation Debt over EAV:	<b>2.43%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Camp Point Fire Protection District**

Unit Code: **001/010/06** County: **ADAMS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$219,474**

Equalized Assessed Valuation: **\$19,066,165**

Population: **1,195**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$34,617</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$218,044</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$218,044</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$182</b>	\$89	\$61
Per Capita Expenditures:	<b>\$182</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>15.88%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$34,617</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$76,648</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$64</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Carlock Fire Protection District**

Unit Code: **064/040/06** County: **MCLEAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$451,860**

Equalized Assessed Valuation: **\$33,340,479**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$6,765**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$161,948</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$162</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$453,719</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$515,298</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$454</b>	\$89	\$61
Per Capita Expenditures:	<b>\$515</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$61,579</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>19.48%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$100,369</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$100</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$100,369</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$161,435</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$161</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Carlyle Fire Protection District**

Unit Code: **014/030/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$801,950**

Equalized Assessed Valuation: **\$46,560,985**

Population: **3,600**

Employees:

    Full Time:

    Part Time: **29**

    Salaries Paid: **\$34,003**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$566,392</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$157</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$315,899</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$787,778</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$88</b>	\$89	\$61
Per Capita Expenditures:	<b>\$219</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$471,879</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>27.48%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$216,513</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$60</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$216,513</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,365,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$379</b>	\$47	\$3
General Obligation Debt over EAV:	<b>2.93%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,666,667</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$58</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **CarpentersvilleCountryside F.P.D.  
Fire Protection District**

Unit Code: **045/185/06** County: **KANE**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,136,700**

Equalized Assessed Valuation: **\$176,561,561**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$42,038</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,016,424</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,020,843</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$407</b>	\$258	\$175
Per Capita Expenditures:	<b>\$408</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$4,419</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>3.69%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$37,619</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$15</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$37,619</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$35,243</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$7</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$12,828</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$23</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$30,818</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$1</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Catlin Fire Protection District**

Unit Code: **092/030/06** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$320,107**

Equalized Assessed Valuation: **\$42,512,303**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$13,553**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$223,954</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$56</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$327,009</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$62,093</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$82</b>	\$89	\$61
Per Capita Expenditures:	<b>\$16</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$264,916</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>787.32%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$488,870</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$122</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$153,008</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$77,830</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$19</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,328</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$226,501</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$219,281</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$47</b>	\$89	\$61
Per Capita Expenditures:	<b>\$45</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$7,220</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>13.02%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$28,548</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$6</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$28,548</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	<b>\$113,598</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$102,752</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$36</b>	\$89	\$61
Per Capita Expenditures:	<b>\$32</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,846</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>10.56%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$10,846</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$3</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Central Adams Fire Protection District**

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$403</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	<b>\$125,827</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$109,440</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$84</b>	\$89	\$61
Per Capita Expenditures:	<b>\$73</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$16,387</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>15.34%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$16,790</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$11</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$16,790</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$126,062</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$84</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Central Groveland Fire Protection District**

Unit Code: **090/030/06** County: **TAZEWELL**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$63,186**

Equalized Assessed Valuation: **\$24,089,112**

Population: **750**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$24,803</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$64,409</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$59,408</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$86</b>	\$89	\$61
Per Capita Expenditures:	<b>\$79</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,001</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>50.17%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$29,804</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$40</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Central Stickney Fire Protection District**

Unit Code: **016/020/06** County: **COOK**

Fiscal Year End: **3/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,011,870**

Equalized Assessed Valuation: **\$104,690,750**

Population: **5,955**

Employees:

    Full Time:

    Part Time: **46**

    Salaries Paid: **\$278,464**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$185,282</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$31</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$742,587</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$534,476</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$125</b>	\$89	\$61
Per Capita Expenditures:	<b>\$90</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$208,111</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>73.60%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$393,393</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$66</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$243,859</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$165,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$28</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Central Warren County Fire Protection District**

Unit Code: **094/015/06** County: **WARREN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$81,848**

Equalized Assessed Valuation: **\$41,016,455**

Population: **5,450**

Employees:

    Full Time:

    Part Time: **37**

    Salaries Paid: **\$20,159**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$18,918</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>-\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$90,377</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$74,510</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$17</b>	\$89	\$61
Per Capita Expenditures:	<b>\$14</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$15,867</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>-4.09%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>-\$3,051</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>-\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$36,059</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$7</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$273,074	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$34	\$66	\$35
Revenue Collected During FY 08:	\$286,305	\$172,084	\$125,274
Expenditures During FY 08:	\$285,885	\$174,924	\$106,335
Per Capita Revenue:	\$36	\$89	\$61
Per Capita Expenditures:	\$36	\$89	\$54
Revenues over (under) Expenditures:	\$420	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	95.67%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$273,494	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$34	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$273,494	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$196,700</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$25</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Cerro Gordo Fire Protection District

Unit Code: 074/020/06 County: PIATT

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$88,000

Equalized Assessed Valuation: \$49,939,580

Population: 3,500

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$85,867	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$25	\$66	\$35
Revenue Collected During FY 08:	\$197,900	\$172,084	\$125,274
Expenditures During FY 08:	\$172,489	\$174,924	\$106,335
Per Capita Revenue:	\$57	\$89	\$61
Per Capita Expenditures:	\$49	\$89	\$54
Revenues over (under) Expenditures:	\$25,411	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	64.51%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$111,278	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$32	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$111,278	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Chadwick Fire Protection District</b>														
<b>Unit Code:</b>	008/010/06	<b>County:</b>	CARROLL												
<b>Fiscal Year End:</b>	4/30/2008														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$70,000														
<b>Equalized Assessed Valuation:</b>	\$17,100,000														
<b>Population:</b>	650														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; width: 15%;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>			\$
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>			\$												

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$181,662</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$279</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$83,522</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$56,924</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$128</b>	\$89	\$61
Per Capita Expenditures:	<b>\$88</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$26,598</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>365.86%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$208,260</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$320</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$549,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$55</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Chatham Fire Protection District**

Unit Code: **083/040/06** County: **SANGAMON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,708,004**

Equalized Assessed Valuation: **\$248,862,690**

Population: **15,500**

Employees:

    Full Time: **15**

    Part Time: **26**

    Salaries Paid: **\$730,731**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,888,780</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$122</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,580,034</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,995,419</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$102</b>	\$258	\$175
Per Capita Expenditures:	<b>\$129</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$415,385</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>73.84%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,473,395</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$95</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$748,771</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$884,562</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Chatsworth Fire Protection District**

Unit Code: **053/010/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$78,500**

Equalized Assessed Valuation: **\$19,909,356**

Population: **1,182**

Employees:

Full Time:

Part Time: **29**

Salaries Paid: **\$20,435**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$28,266</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$79,219</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$72,335</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$67</b>	\$89	\$61
Per Capita Expenditures:	<b>\$61</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,884</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>40.30%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$29,149</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$125,828</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$64,554</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$25</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Chenoa Fire Protection District**

Unit Code: **064/050/06** County: **MCLEAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$508,510**

Equalized Assessed Valuation: **\$38,142,637**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$14,590**

#### Blended Component Units

--

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$113,863</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$355,383</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$422,564</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$142</b>	\$89	\$61
Per Capita Expenditures:	<b>\$169</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$67,181</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>11.05%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$46,682</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$46,682</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$75,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$30</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$59,583</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$99</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$50,545</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$10,679</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$84</b>	\$89	\$61
Per Capita Expenditures:	<b>\$18</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$39,866</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>931.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$99,449</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$166</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **101/020/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$3,328,477**

Equalized Assessed Valuation: **\$402,849,366**

Population: **40,000**

Employees:

    Full Time: **15**

    Part Time: **40**

    Salaries Paid: **\$1,009,236**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$872,479</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,798,468</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$2,616,549</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$70</b>	\$258	\$175
Per Capita Expenditures:	<b>\$65</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$181,919</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>34.37%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$899,296</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$22</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$889,296</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,529,597</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$63</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$173,165</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$110</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Church Road Fire Protection District**

Unit Code: **088/030/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,750**

Equalized Assessed Valuation: **\$3,153,144**

Population: **3,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,478</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$36,463</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$34,488</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$12</b>	\$89	\$61
Per Capita Expenditures:	<b>\$11</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,975</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>12.91%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$4,453</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cincinnati Fire Protection District**

Unit Code: **090/050/06** County: **TAZEWELL**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$102,000**

Equalized Assessed Valuation: **\$29,074,896**

Population: **8,750**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$55,193</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$91,068</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$67,632</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$10</b>	\$89	\$61
Per Capita Expenditures:	<b>\$8</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,436</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>116.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$78,629</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$9</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$129,433</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$15</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cisco Fire Protection District**

Unit Code: **074/030/06** County: **PIATT**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$110,750**

Equalized Assessed Valuation: **\$16,025,039**

Population: **650**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$56,914</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$63,949</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$76,025</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$98</b>	\$89	\$61
Per Capita Expenditures:	<b>\$117</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$12,076</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>58.98%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$44,838</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$69</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$343,841</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$307</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$219,283</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$157,390</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$196</b>	\$89	\$61
Per Capita Expenditures:	<b>\$141</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$61,893</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>257.79%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$405,734</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$362</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$405,734</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$754,138</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$673</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$26,807</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$73,510</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$61,265</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$15</b>	\$89	\$61
Per Capita Expenditures:	<b>\$12</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$12,245</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>63.74%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$39,052</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27,229</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$74,060</b>	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$35,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$7</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$122,646	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$34	\$66	\$35
Revenue Collected During FY 08:	\$138,959	\$172,084	\$125,274
Expenditures During FY 08:	\$132,902	\$174,924	\$106,335
Per Capita Revenue:	\$39	\$89	\$61
Per Capita Expenditures:	\$37	\$89	\$54
Revenues over (under) Expenditures:	\$6,057	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	96.84%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$128,703	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$36	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,364	\$3,802	\$
Total Unreserved Funds:	\$88,339	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Clinton Fire Protection District**

Unit Code: **020/005/06** County: **DEWITT**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$64,572**

Equalized Assessed Valuation: **\$54,499,222**

Population: **1,528**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$1,385**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$17,815</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$64,302</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$63,514</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$42</b>	\$89	\$61
Per Capita Expenditures:	<b>\$42</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$788</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>29.29%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$18,603</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$12</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$143,677</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$115</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$887,721</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$169</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,920,479</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,629,588</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$366</b>	\$258	\$175
Per Capita Expenditures:	<b>\$310</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$290,891</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>72.33%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,178,612</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$224</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,178,612</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **081/070/06** County: **ROCK ISLAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$832,558**

Equalized Assessed Valuation: **\$90,407,634**

Population: **5,200**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$69,269**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$102,776</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$468,638</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$390,257</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$90</b>	\$89	\$61
Per Capita Expenditures:	<b>\$75</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$78,381</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>39.62%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$154,604</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$30</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,386</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$151,222</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$859,471</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$165</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.77%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$190,488</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$148</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$199,752</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$86</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$84,530</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$48,904</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$36</b>	\$89	\$61
Per Capita Expenditures:	<b>\$21</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$35,626</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>481.31%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$235,378</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$101</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$235,378</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$141,463</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$16</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **067/010/06** County: **MONROE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$99,290**

Equalized Assessed Valuation: **\$76,094,567**

Population: **1,972**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$221,024</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$112</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$115,795</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$68,844</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$59</b>	\$89	\$61
Per Capita Expenditures:	<b>\$35</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$46,951</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>389.25%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$267,975</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$136</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$267,975</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Compton Fire Protection District**

Unit Code: **052/030/06** County: **LEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$325,750**

Equalized Assessed Valuation: **\$10,000,000**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$63,956</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$64</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$33,651</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$63,947</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$34</b>	\$89	\$61
Per Capita Expenditures:	<b>\$64</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$30,296</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>52.64%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$33,660</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$34</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Concord Fire Protection District**

Unit Code: **038/070/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$35,175**

Equalized Assessed Valuation: **\$7,789,806**

Population: **450**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$14,427</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$29,741</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$23,886</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$66</b>	\$89	\$61
Per Capita Expenditures:	<b>\$53</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,855</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>84.91%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$20,282</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$45</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$20,282</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$57,720</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$64</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Copperas Creek Fire Protection District**

Unit Code: **029/050/06** County: **FULTON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$200,500**

Equalized Assessed Valuation: **\$31,954,488**

Population: **2,750**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$130,250</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$210,920</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$85,739</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$77</b>	\$89	\$61
Per Capita Expenditures:	<b>\$31</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$125,181</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>297.92%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$255,431</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$93</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$169,695</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cordova Fire Protection District**

Unit Code: **081/080/06** County: **ROCK ISLAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$445,000**

Equalized Assessed Valuation: **\$134,169,688**

Population: **600**

Employees:

    Full Time:

    Part Time: **36**

    Salaries Paid: **\$25,340**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$260,357</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$434</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$416,871</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$329,374</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$695</b>	\$89	\$61
Per Capita Expenditures:	<b>\$549</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$87,497</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>105.61%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$347,854</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$580</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$347,854</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cornbelt Fire Protection District**

Unit Code: **010/030/06** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,877,447**

Equalized Assessed Valuation: **\$228,099,754**

Population: **12,147**

Employees:

    Full Time: **2**

    Part Time: **59**

    Salaries Paid: **\$137,311**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$612,545</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,452,925</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,711,880</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$120</b>	\$258	\$175
Per Capita Expenditures:	<b>\$141</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$258,955</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>20.66%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$353,590</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$29</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	<b>\$353,590</b>	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

Number Submitted = 1  
Ambulance

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$136,090</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$34</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$363,840</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$293,124</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$91</b>	\$89	\$61
Per Capita Expenditures:	<b>\$73</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$70,716</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>70.55%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$206,806</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$52</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$206,806</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Cottage Hills Fire Protection District

Unit Code: 057/030/06 County: MADISON

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: \$59,898

Equalized Assessed Valuation: \$12,451,958

Population: 5,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$94,856	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$19	\$66	\$35
Revenue Collected During FY 08:	\$50,380	\$172,084	\$125,274
Expenditures During FY 08:	\$51,217	\$174,924	\$106,335
Per Capita Revenue:	\$10	\$89	\$61
Per Capita Expenditures:	\$10	\$89	\$54
Revenues over (under) Expenditures:	-\$837	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	183.57%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$94,019	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$19	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$151,740</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$49</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$6,891,996</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$230</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.27%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Coyne Center Fire Protection District**

Unit Code: **081/090/06** County: **ROCK ISLAN**

Fiscal Year End: **10/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$316,000**

Equalized Assessed Valuation: **\$38,381,598**

Population: **5,000**

Employees:

    Full Time:

    Part Time: **43**

    Salaries Paid: **\$35,696**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$238,566</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$199,711</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$129,006</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$40</b>	\$89	\$61
Per Capita Expenditures:	<b>\$26</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$70,705</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>239.73%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$309,271</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$62</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$309,271</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$27,154</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$5</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Crescent-Iroquois Fire Protection District**

Unit Code: **038/080/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$132,300**

Equalized Assessed Valuation: **\$19,824,769**

Population: **1,300**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$73,231</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$56</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$62,972</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$43,664</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$48</b>	\$89	\$61
Per Capita Expenditures:	<b>\$34</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$19,308</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>211.93%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$92,539</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$71</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$92,539</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$97,750</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$75</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Crete Fire Protection District**

Unit Code: **099/020/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,422,707**

Equalized Assessed Valuation: **\$203,928,836**

Population: **23,500**

Employees:

    Full Time: **1**

    Part Time: **32**

    Salaries Paid: **\$493,012**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$461,579</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,691,953</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,350,794</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$72</b>	\$258	\$175
Per Capita Expenditures:	<b>\$57</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$341,159</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>59.43%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$802,738</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$34</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,316</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$788,422</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Crystal Lake Fire Protection District**

Unit Code: **063/035/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,701,273**

Equalized Assessed Valuation: **\$468,031,209**

Population: **15,000**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$892,585</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$60</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,697,811</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,653,703</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$113</b>	\$258	\$175
Per Capita Expenditures:	<b>\$110</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$44,108</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>56.64%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$936,693</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$62</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$152,518</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$784,175</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cuba Fire Protection District**

Unit Code: **029/060/06** County: **FULTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$108,450**

Equalized Assessed Valuation: **\$31,015,710**

Population: **3,800**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$13,735**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$49,161</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$107,181</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$106,335</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$28</b>	\$89	\$61
Per Capita Expenditures:	<b>\$28</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$846</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>47.03%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$50,007</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$13</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$50,007</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$51,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$13</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cullom Fire Protection District**

Unit Code: **053/020/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$72,500**

Equalized Assessed Valuation: **\$14,303,234**

Population: **900**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$9,780**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$355,320</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$395</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$137,096</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$49,006</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$152</b>	\$89	\$61
Per Capita Expenditures:	<b>\$54</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$88,090</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>904.81%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$443,410</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$493</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$443,410</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Curran Fire Protection District**

Unit Code: **083/030/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,203**

Equalized Assessed Valuation: **\$13,847,099**

Population: **1,200**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$3,000**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$522</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$34,265</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$34,265</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>1.52%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$522</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$149</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$373</b>	<b>\$56,195</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$169,896</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$121</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$52,115</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$61</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$18,333</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$31,449</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$22</b>	\$89	\$61
Per Capita Expenditures:	<b>\$37</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$13,116</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>124.01%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$38,999</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$46</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dahlgren Fire Protection District**

Unit Code: **033/010/06** County: **HAMILTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,700**

Equalized Assessed Valuation: **\$7,028,252**

Population: **1,232**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$12,395</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$11,076</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$11,023</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$9</b>	\$89	\$61
Per Capita Expenditures:	<b>\$9</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$53</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>112.93%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$12,448</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dakota Fire Protection District**

Unit Code: **089/020/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$161,995**

Equalized Assessed Valuation: **\$20,445,074**

Population: **1,300**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$48,654</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$690,713</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$652,811</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$531</b>	\$89	\$61
Per Capita Expenditures:	<b>\$502</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$37,902</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>13.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$86,556</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$67</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$86,555</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$575,139</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$442</b>	\$47	\$3
General Obligation Debt over EAV:	<b>2.81%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **064/060/06** County: **MCLEAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$239,926**

Equalized Assessed Valuation: **\$35,395,240**

Population: **1,340**

Employees:

    Full Time:

    Part Time: **21**

    Salaries Paid: **\$9,205**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$59,041</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$44</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$167,803</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$132,183</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$125</b>	\$89	\$61
Per Capita Expenditures:	<b>\$99</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$35,620</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>71.98%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$95,145</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$71</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$95,145</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$39,619</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$30</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dallas Fire Protection District**

Unit Code: **034/030/06** County: **HANCOCK**

Fiscal Year End: **9/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$478,630**

Equalized Assessed Valuation: **\$38,414,940**

Population: **4,250**

Employees:

    Full Time:

    Part Time: **80**

    Salaries Paid: **\$15,460**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$100,966</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$253,347</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$188,401</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$60</b>	\$89	\$61
Per Capita Expenditures:	<b>\$44</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$64,946</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>88.06%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$165,912</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$39</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$165,911</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dalzell Fire Protection District**

Unit Code: **006/040/06** County: **BUREAU**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,200**

Equalized Assessed Valuation: **\$5,447,402**

Population: **700**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,731</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$11,639</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$8,815</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$17</b>	\$89	\$61
Per Capita Expenditures:	<b>\$13</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,824</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>63.02%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$5,555</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dana Fire Protection District**

Unit Code: **050/020/06** County: **LASALLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$114,013**

Equalized Assessed Valuation: **\$5,970,619**

Population: **434**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$89,473</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$206</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$33,127</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$77,239</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$76</b>	\$89	\$61
Per Capita Expenditures:	<b>\$178</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$44,112</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>58.73%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$45,361</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$105</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$45,361</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$71,910</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$76</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$87,564</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$63,591</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$92</b>	\$89	\$61
Per Capita Expenditures:	<b>\$67</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,973</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>150.78%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$95,883</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$101</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$95,883</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$76,883</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$81</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **064/070/06** County: **MCLEAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$187,400**

Equalized Assessed Valuation: **\$68,730,242**

Population: **3,602**

Employees:

Full Time:

Part Time: **27**

Salaries Paid: **\$16,697**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,206</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$208,658</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$159,193</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$58</b>	\$89	\$61
Per Capita Expenditures:	<b>\$44</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$49,465</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>34.97%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$55,671</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$15</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$55,671</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Darien-Woodridge Fire Protection District**

Unit Code: **022/105/06** County: **DUPAGE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,495,000**

Equalized Assessed Valuation: **\$1,185,924,743**

Population: **56,589**

Employees:

    Full Time: **34**

    Part Time: **27**

    Salaries Paid: **\$3,165,431**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,721,959</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$5,771,912</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$5,650,943</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$102</b>	\$258	\$175
Per Capita Expenditures:	<b>\$100</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$120,969</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>50.31%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$2,842,928</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$50</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$4,625,172</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$6,685,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$118</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.56%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Davis Fire Protection District**

Unit Code: **089/030/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$318,948**

Equalized Assessed Valuation: **\$58,595,150**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$111,308</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$45</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$146,320</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$79,353</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$59</b>	\$89	\$61
Per Capita Expenditures:	<b>\$32</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$66,967</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>180.47%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$143,205</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$57</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$42,415</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$118,563</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$284,541</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$114</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.31%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Deer Creek Fire Protection District**

Unit Code: **090/070/06** County: **TAZEWELL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$309,511**

Equalized Assessed Valuation: **\$24,074,146**

Population: **1,200**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$2,152**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$42,733</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$287,056</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$288,384</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$239</b>	\$89	\$61
Per Capita Expenditures:	<b>\$240</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$1,328</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>14.36%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$41,405</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$35</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$41,405</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Deerfield-Bannockburn Fire Protection District**

Unit Code: **049/040/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,742,052**

Equalized Assessed Valuation: **\$1,644,402,932**

Population: **25,000**

Employees:

    Full Time: **45**

    Part Time:

    Salaries Paid: **\$3,905,082**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$13,631,741</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$545</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$6,851,114</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$6,163,614</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$274</b>	\$258	\$175
Per Capita Expenditures:	<b>\$247</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$687,500</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>277.11%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$17,079,961</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$683</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$8,498,900</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **019/020/06** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$136,130**

Equalized Assessed Valuation: **\$54,129,864**

Population: **3,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$126,371</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$138,411</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$140,645</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$43</b>	\$89	\$61
Per Capita Expenditures:	<b>\$44</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$2,234</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>88.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$124,137</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$39</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$124,137</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Deland Fire Protection District**

Unit Code: **074/040/06** County: **PIATT**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$266,695**

Equalized Assessed Valuation: **\$22,107,649**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$1,800**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$224,314</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$224</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$63,031</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$92,775</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$63</b>	\$89	\$61
Per Capita Expenditures:	<b>\$93</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$29,744</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>209.72%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$194,570</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$195</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Delavan Fire Protection District**

Unit Code: **090/080/06** County: **TAZEWELL**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$297,000**

Equalized Assessed Valuation: **\$42,688,814**

Population: **2,250**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$161,278</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$72</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$152,321</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$123,590</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$68</b>	\$89	\$61
Per Capita Expenditures:	<b>\$55</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$28,731</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>153.74%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$190,009</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$84</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$190,009</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dieterich Fire Protection District**

Unit Code: **025/020/06** County: **EFFINGHAM**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$296,310**

Equalized Assessed Valuation: **\$26,236,269**

Population: **2,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$27,455</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$90,278</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$229,257</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$45</b>	\$89	\$61
Per Capita Expenditures:	<b>\$115</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$138,979</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>21.80%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$49,976</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$49,976</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$219,335</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$110</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dimmick-Peru Fire Protection District**

Unit Code: **050/030/06** County: **LASALLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,180**

Equalized Assessed Valuation: **\$32,675,000**

Population: **750**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$76,952</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$35,095</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$20,117</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$47</b>	\$89	\$61
Per Capita Expenditures:	<b>\$27</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$14,978</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>456.98%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$91,930</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$123</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Divernon Fire Protection District**

Unit Code: **083/050/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$102,900**

Equalized Assessed Valuation: **\$25,582,183**

Population: **1,561**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$8,700**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$22,982</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$154,582</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$114,248</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$99</b>	\$89	\$61
Per Capita Expenditures:	<b>\$73</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$40,334</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>55.42%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$63,316</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$41</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$63,316</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$108,044</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$69</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **070/030/06** County: **MOULTRIE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$57,000**

Equalized Assessed Valuation: **\$13,458,552**

Population: **950**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$5,900**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,732</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$52,007</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$70,263</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$55</b>	\$89	\$61
Per Capita Expenditures:	<b>\$74</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$18,256</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>-16.40%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>-\$11,524</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>-\$12</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>-\$11,524</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$131,238</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$138</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Downs Fire Protection District**

Unit Code: **064/080/06** County: **MCLEAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,556,840**

Equalized Assessed Valuation: **\$99,049,443**

Population: **5,350**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$61,966**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$116,039</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$338,630</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$1,082,205</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$63</b>	\$89	\$61
Per Capita Expenditures:	<b>\$202</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$743,575</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>198.03%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$2,143,111</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$401</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$2,143,111</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,044,508</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$569</b>	\$47	\$3
General Obligation Debt over EAV:	<b>2.88%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dunlap Fire Protection District**

Unit Code: **072/030/06** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$504,600**

Equalized Assessed Valuation: **\$166,610,722**

Population: **8,000**

Employees:

    Full Time:

    Part Time: **37**

    Salaries Paid: **\$37,325**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$221,463</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$419,527</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$372,094</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$52</b>	\$89	\$61
Per Capita Expenditures:	<b>\$47</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$47,433</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>72.27%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$268,896</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$34</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$268,896</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dunleith Menominee Fire Protection District**

Unit Code: **043/010/06** County: **JO DAVIESS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$107,204**

Equalized Assessed Valuation: **\$57,327,913**

Population: **4,892**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$17,389</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$187,820</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$148,382</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$38</b>	\$89	\$61
Per Capita Expenditures:	<b>\$30</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$39,438</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>38.30%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$56,827</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$12</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$57</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dupo Fire Protection District**

Unit Code: **088/040/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$229,973**

Equalized Assessed Valuation: **\$39,489,173**

Population: **4,711**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$53,451**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$230,708</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$49</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$454,377</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$395,044</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$96</b>	\$89	\$61
Per Capita Expenditures:	<b>\$84</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$59,333</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>73.42%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$290,041</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$62</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$292,791</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$235,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$50</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dwight Fire Protection District**

Unit Code: **053/030/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$393,574**

Equalized Assessed Valuation: **\$96,590,826**

Population: **4,363**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$11,115**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$156,733</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$233,246</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$214,899</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$53</b>	\$89	\$61
Per Capita Expenditures:	<b>\$49</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$18,347</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>81.47%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$175,080</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$40</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$175,080</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$214,650</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$49</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Earlville Fire Protection District**

Unit Code: **050/040/06** County: **LASALLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,016,784**

Equalized Assessed Valuation: **\$59,354,973**

Population: **2,470**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$29,468**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$869,014</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$352</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$216,641</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$250,509</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$88</b>	\$89	\$61
Per Capita Expenditures:	<b>\$101</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$33,868</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>333.38%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$835,146</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$338</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$835,146</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **East Dundee & Countryside Fire Protection District**

Unit Code: **045/050/06** County: **KANE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,668,685**

Equalized Assessed Valuation: **\$222,677,560**

Population: **4,500**

Employees:

    Full Time: **7**

    Part Time: **20**

    Salaries Paid: **\$795,569**

#### Blended Component Units

Number Submitted = **1**

Firefighters' Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$316,800</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$70</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,494,879</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,647,966</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$332</b>	\$258	\$175
Per Capita Expenditures:	<b>\$366</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$153,087</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>16.77%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$276,321</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$61</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	<b>\$276,321</b>	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$833,576</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$185</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **East Joliet Fire Protection District**

Unit Code: **099/030/06** County: **WILL**

Fiscal Year End: **8/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,980,503**

Equalized Assessed Valuation: **\$198,736,607**

Population: **17,140**

Employees:

    Full Time: **23**

    Part Time: **31**

    Salaries Paid: **\$960,732**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,135,513</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,978,429</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,911,043</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$115</b>	\$258	\$175
Per Capita Expenditures:	<b>\$111</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$67,386</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>62.94%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,202,899</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$70</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$385,133</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$817,765</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,169,961</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$68</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **081/100/06** County: **ROCK ISLAN**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,162**

Equalized Assessed Valuation: **\$19,260,664**

Population: **400**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$3,000**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$55,162	\$172,084	\$125,274
Expenditures During FY 08:	\$55,162	\$174,924	\$106,335
Per Capita Revenue:	\$138	\$89	\$61
Per Capita Expenditures:	\$138	\$89	\$54
Revenues over (under) Expenditures:	\$	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	0.00%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **East Pike Fire Protection District**

Unit Code: **075/020/06** County: **PIKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,918**

Equalized Assessed Valuation: **\$9,211,813**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$22,528</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$11,825</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$7,874</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$12</b>	\$89	\$61
Per Capita Expenditures:	<b>\$8</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$3,951</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>475.83%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$37,467</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$37</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$550,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$42</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$63,569</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$110,426</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$109,947</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$36</b>	\$89	\$61
Per Capita Expenditures:	<b>\$35</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$479</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>58.25%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$64,048</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$21</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$60,048</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$4,000</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$129,037</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$37</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **060/010/06** County: **MASON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$133,855**

Equalized Assessed Valuation: **\$12,764,671**

Population: **700**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$20,740</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$59,920</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$66,909</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$86</b>	\$89	\$61
Per Capita Expenditures:	<b>\$96</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$6,989</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>20.55%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$13,751</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$20</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$13,751</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$83,871</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$120</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Edgebrook-Bradley Heights Fire Protection District**

Unit Code: **101/030/06** County: **WINNEBAGO**

Fiscal Year End: **1/31/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$39,579**

Equalized Assessed Valuation: **\$12,959,197**

Population: **750**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$459</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$34,333</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$34,274</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$46</b>	\$89	\$61
Per Capita Expenditures:	<b>\$46</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$59</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>1.51%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$518</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$519</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Edge-Scott Fire Protection District**

Unit Code: **010/045/06** County: **CHAMPAIGN**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$361,399**

Equalized Assessed Valuation: **\$27,011,230**

Population: **2,600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$622,047</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$239</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$138,082</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$127,118</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$53</b>	\$89	\$61
Per Capita Expenditures:	<b>\$49</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,964</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>497.97%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$633,011</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$243</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$352,217</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$95,084</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$37</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Edgewood Bi-County Fire Protection District**

Unit Code: **025/030/06** County: **EFFINGHAM**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$86,000**

Equalized Assessed Valuation: **\$11,492,868**

Population: **2,810**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$26,177</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$72,927</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$73,799</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$26</b>	\$89	\$61
Per Capita Expenditures:	<b>\$26</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$872</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>34.29%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$25,305</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$9</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$25,305</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$139,293</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$50</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **El Paso Fire Protection District**

Unit Code: **102/030/06** County: **WOODFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$500,550**

Equalized Assessed Valuation: **\$81,733,847**

Population: **4,400**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$16,110**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$524,869</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$119</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$551,235</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$554,113</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$125</b>	\$89	\$61
Per Capita Expenditures:	<b>\$126</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$2,878</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>94.20%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$521,991</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$119</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$520,990</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Elba-Salem Fire Protection District**

Unit Code: **048/030/06** County: **KNOX**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$92,900**

Equalized Assessed Valuation: **\$2,020,045**

Population: **1,265**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$63,134</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$123,566</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$105,015</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$98</b>	\$89	\$61
Per Capita Expenditures:	<b>\$83</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$18,551</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>77.78%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$81,685</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$65</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$81,690</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Elburn-Countryside Fire Protection District**

Unit Code: **045/060/06** County: **KANE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,897,051**

Equalized Assessed Valuation: **\$864,562,112**

Population: **23,000**

Employees:

    Full Time: **20**

    Part Time: **60**

    Salaries Paid: **\$1,961,452**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,350,004</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$146</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$5,378,740</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,572,120</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$234</b>	\$258	\$175
Per Capita Expenditures:	<b>\$155</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$1,806,620</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>144.36%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$5,156,624</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$224</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$5,444,687</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Elizabeth Fire Protection District**

Unit Code: **043/020/06** County: **JO DAVIESS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$328,615**

Equalized Assessed Valuation: **\$89,892,976**

Population: **2,650**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$208,749</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$79</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$149,766</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$59,546</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$57</b>	\$89	\$61
Per Capita Expenditures:	<b>\$22</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$90,220</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>502.08%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$298,969</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$113</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$298,969</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,931,441</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$191</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,246,068</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,860,501</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$222</b>	\$258	\$175
Per Capita Expenditures:	<b>\$184</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$385,567</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>124.54%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$2,317,008</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$229</b>	\$143	\$70
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$4,613,407</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Elkhart Fire Protection District**

Unit Code: **054/020/06** County: **LOGAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$97,832**

Equalized Assessed Valuation: **\$23,545,399**

Population: **650**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$2,100**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$160,955</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$248</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$98,917</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$68,133</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$152</b>	\$89	\$61
Per Capita Expenditures:	<b>\$105</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$30,784</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>281.42%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$191,739</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$295</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$191,739</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$329,922</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$508</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Elliott Fire Protection District**

Unit Code: **027/060/06** County: **FORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$42,350**

Equalized Assessed Valuation: **\$9,479,330**

Population: **700**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$8,910</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$39,712</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$33,140</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$57</b>	\$89	\$61
Per Capita Expenditures:	<b>\$47</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,572</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>46.72%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$15,482</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$22</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$15,482</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$9,874</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$14</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Ellsworth Fire Protection District

Unit Code: 064/090/06 County: MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$67,500

Equalized Assessed Valuation: \$26,463,349

Population: 550

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$	\$172,084	\$125,274
Expenditures During FY 08:	\$	\$174,924	\$106,335
Per Capita Revenue:	\$	\$89	\$61
Per Capita Expenditures:	\$	\$89	\$54
Revenues over (under) Expenditures:	\$	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	0.00%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$5,853</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$46,118</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$44,290</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$220</b>	\$89	\$61
Per Capita Expenditures:	<b>\$211</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,828</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>17.34%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$7,681</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$37</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$20,693</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$99</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Elwood Fire Protection District**

Unit Code: **099/040/06** County: **WILL**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,297,957**

Equalized Assessed Valuation: **\$241,522,789**

Population: **2,100**

Employees:

    Full Time: **5**

    Part Time: **10**

    Salaries Paid: **\$183,301**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$331,761</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$158</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,257,472</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$2,001,520</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$1,075</b>	\$258	\$175
Per Capita Expenditures:	<b>\$953</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$255,952</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>29.36%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$587,713</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$280</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$67,091</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$520,622</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$903,933</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$430</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,896</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	<b>\$3,235</b>	\$
Expenditures During FY 08:	\$	<b>\$2,379</b>	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	<b>\$856</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$2,752</b>	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Emerald Mound Fire Protection District**

Unit Code: **088/060/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$288,900**

Equalized Assessed Valuation: **\$73,511,429**

Population: **4,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$219,567</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$238,391</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$263,155</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$60</b>	\$89	\$61
Per Capita Expenditures:	<b>\$66</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$24,764</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>75.93%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$199,803</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$50</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$199,803</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Emington-Campus Fire Protection District**

Unit Code: **053/035/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$34,968**

Equalized Assessed Valuation: **\$8,578,051**

Population: **450**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$12,903</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$43,603</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$38,955</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$97</b>	\$89	\$61
Per Capita Expenditures:	<b>\$87</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$4,648</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>45.05%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$17,551</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$39</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,051</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$13,499</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$22</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,432</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$2</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Erie Fire Protection District**

Unit Code: **098/020/06** County: **WHITESIDE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$694,500**

Equalized Assessed Valuation: **\$37,544,839**

Population: **3,152**

Employees:

    Full Time:

    Part Time: **53**

    Salaries Paid: **\$33,906**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$993,256</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$315</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$364,626</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$287,081</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$116</b>	\$89	\$61
Per Capita Expenditures:	<b>\$91</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$77,545</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>373.00%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$1,070,801</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$340</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$1,070,801</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$668,873</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$212</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$155,706</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$78</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Eureka Fire Protection District**

Unit Code: **102/040/06** County: **WOODFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$641,435**

Equalized Assessed Valuation: **\$129,195,897**

Population: **6,000**

Employees:

    Full Time: **6**

    Part Time: **77**

    Salaries Paid: **\$214,351**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$38,317</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$610,564</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$567,851</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$102</b>	\$89	\$61
Per Capita Expenditures:	<b>\$95</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$42,713</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>14.27%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$81,030</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$81,030</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$441,936</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$74</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **F M C Fire Protection District**

Unit Code: **092/035/06** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$39,198**

Equalized Assessed Valuation: **\$21,692,410**

Population: **1,800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$121,354</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$40,789</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$40,366</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$23</b>	\$89	\$61
Per Capita Expenditures:	<b>\$22</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$423</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>301.68%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$121,777</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$68</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$74,742</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$42</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **053/037/06** County: **LIVINGSTON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,110**

Equalized Assessed Valuation: **\$30,310,323**

Population: **600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$44,225</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$30,719</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$25,614</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$43</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,105</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>192.59%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$49,330</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$82</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$49,330</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **096/015/06** County: **WAYNE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$336,960**

Equalized Assessed Valuation: **\$19,281,136**

Population: **4,800**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$2,640**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$35,964</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$102,089</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$59,036</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$21</b>	\$89	\$61
Per Capita Expenditures:	<b>\$12</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$43,053</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>84.92%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$50,131</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$50,131</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$116,243</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$24</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$43,652</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$58</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$276,031</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$276</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Fairview-Caseyville Twp Fire Protection District**

Unit Code: **088/070/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,096,535**

Equalized Assessed Valuation: **\$398,935,489**

Population: **15,550**

Employees:

    Full Time: **3**

    Part Time: **39**

    Salaries Paid: **\$289,560**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$476,273</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$31</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,178,325</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$996,484</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$76</b>	\$258	\$175
Per Capita Expenditures:	<b>\$64</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$181,841</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>66.04%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$658,114</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$42</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$658,113</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Farina Fire Protection District**

Unit Code: **026/020/06** County: **FAYETTE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$72,150**

Equalized Assessed Valuation: **\$13,308,817**

Population: **1,668**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$27,710</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$85,010</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$81,704</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$49</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$3,306</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>37.96%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$31,016</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,152</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$6</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Farmer City Fire Protection District**

Unit Code: **020/010/06** County: **DEWITT**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$286,850**

Equalized Assessed Valuation: **\$45,163,868**

Population: **3,000**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$110,837</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$106,648</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$116,358</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$36</b>	\$89	\$61
Per Capita Expenditures:	<b>\$39</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$9,710</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>86.91%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$101,127</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$34</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$101,126</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$22,152</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$7</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Farmersville-Waggoner Fire Protection District**

Unit Code: **068/030/06** County: **MONTGOME**

Fiscal Year End: **10/31/2008**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$2,240,000**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$2,700**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$68,870</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$254,737</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$276,783</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$102</b>	\$89	\$61
Per Capita Expenditures:	<b>\$111</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$22,046</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>16.92%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$46,824</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$46,826</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$180,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$72</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$185,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$74</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Findlay Fire Protection District**

Unit Code: **086/007/06** County: **SHELBY**

Fiscal Year End: **8/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$98,050**

Equalized Assessed Valuation: **\$21,785,252**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$172,653</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$173</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$206,104</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$228,178</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$206</b>	\$89	\$61
Per Capita Expenditures:	<b>\$228</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$22,074</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>65.99%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$150,579</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$151</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$121,194</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$29,385</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$83,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$83</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Flanagan-Graymont Fire Protection District**

Unit Code: **053/040/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$199,050**

Equalized Assessed Valuation: **\$28,745,149**

Population: **2,000**

Employees:

    Full Time:

    Part Time: **29**

    Salaries Paid: **\$9,300**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$235,997</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$118</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$244,911</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$278,327</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$122</b>	\$89	\$61
Per Capita Expenditures:	<b>\$139</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$33,416</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>72.79%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$202,581</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$101</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$202,580</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$487,819</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$244</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Forest River Fire Protection District**

Unit Code: **016/050/06** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,840**

Equalized Assessed Valuation: **\$34,031,299**

Population: **1,630**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,500</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$47,162</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$45,313</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$29</b>	\$89	\$61
Per Capita Expenditures:	<b>\$28</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,849</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>9.60%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$4,349</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$3</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$25,298</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$2,398</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Forman Fire Protection District**

Unit Code: **060/020/06** County: **MASON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$571,800**

Equalized Assessed Valuation: **\$56,846,029**

Population: **7,000**

Employees:

    Full Time: **2**

    Part Time: **63**

    Salaries Paid: **\$93,965**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$128,037</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$636,551</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$571,800</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$91</b>	\$89	\$61
Per Capita Expenditures:	<b>\$82</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$64,751</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>33.72%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$192,788</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$28</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$270,851</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Forreston Fire Protection District**

Unit Code: **071/020/06** County: **OGLE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$274,274**

Equalized Assessed Valuation: **\$42,955,526**

Population: **13,060**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

Number Submitted = 1

Ambulance

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$102,570</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$170,828</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$136,386</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$13</b>	\$89	\$61
Per Capita Expenditures:	<b>\$10</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$34,442</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>100.46%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$137,012</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$87,012</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$75,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$6</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Forrest-Strawn-Wing Fire Protection District**

Unit Code: **053/050/06** County: **LIVINGSTON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$139,661**

Equalized Assessed Valuation: **\$30,720,827**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$42,555</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$144,693</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$97,653</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$58</b>	\$89	\$61
Per Capita Expenditures:	<b>\$39</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$47,040</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>91.75%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$89,595</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$36</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>-\$77,347</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$166,942</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$67</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.36%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Fosterburg Fire Protection District**

Unit Code: **057/040/06** County: **MADISON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$478,768**

Equalized Assessed Valuation: **\$81,866,098**

Population: **4,300**

Employees:

    Full Time: **7**

    Part Time:

    Salaries Paid: **\$193,824**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$135,596</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$404,360</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$424,825</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$94</b>	\$89	\$61
Per Capita Expenditures:	<b>\$99</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$20,465</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>27.10%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$115,131</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$27</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$115,131</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$132,134</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$31</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Fox Lake Fire Protection District**

Unit Code: **049/050/06** County: **LAKE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,846,250**

Equalized Assessed Valuation: **\$551,891,732**

Population: **30,000**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$9,000**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$812,625</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,522,768</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,453,712</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$51</b>	\$258	\$175
Per Capita Expenditures:	<b>\$48</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$69,056</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>60.65%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$881,681</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$29</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$881,681</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Fox River Grove Fire Protection District**

Unit Code: **063/040/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,699,500**

Equalized Assessed Valuation: **\$220,963,914**

Population: **8,500**

Employees:

    Full Time:

    Part Time: **44**

    Salaries Paid: **\$303,669**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$840,628</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$99</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,410,049</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,180,703</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$166</b>	\$258	\$175
Per Capita Expenditures:	<b>\$139</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$229,346</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>90.62%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,069,974</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$126</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,358</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,068,616</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$199,077</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$23</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Frankfort Fire Protection District**

Unit Code: **099/050/06** County: **WILL**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,901,221**

Equalized Assessed Valuation: **\$1,407,500,135**

Population: **50,000**

Employees:

    Full Time: **34**

    Part Time: **14**

    Salaries Paid: **\$2,561,094**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$11,018,901</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$220</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$8,452,559</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$8,376,210</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$169</b>	\$258	\$175
Per Capita Expenditures:	<b>\$168</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$76,349</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>132.82%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$11,125,250</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$223</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$11,125,249</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,528,957</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$151</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$36,619</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$27,803</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$39,727</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$19</b>	\$89	\$61
Per Capita Expenditures:	<b>\$26</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$11,924</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>62.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$24,695</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$16</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$24,695</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **052/050/06** County: **LEE**

Fiscal Year End: **5/4/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$374,398**

Equalized Assessed Valuation: **\$35,488,980**

Population: **2,000**

Employees:

    Full Time:

    Part Time: **37**

    Salaries Paid: **\$20,055**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$362,625</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$181</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$261,882</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$142,808</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$131</b>	\$89	\$61
Per Capita Expenditures:	<b>\$71</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$119,074</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>393.32%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$561,699</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$281</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$561,699</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$440,100</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$399,338</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$566,617</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$80</b>	\$89	\$61
Per Capita Expenditures:	<b>\$113</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$167,279</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>48.15%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$272,821</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$55</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$272,821</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Freeport Fire Protection District**

Unit Code: **089/040/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$462,000**

Equalized Assessed Valuation: **\$58,383,036**

Population: **7,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$197,454</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$448,385</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$395,573</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$64</b>	\$89	\$61
Per Capita Expenditures:	<b>\$57</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$52,812</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>63.27%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$250,266</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$36</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,700</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$241,566</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **French Village Fire Protection District**

Unit Code: **088/100/06** County: **ST. CLAIR**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$225,000**

Equalized Assessed Valuation: **\$114,000**

Population: **15,000**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$6,050**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$45,075</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$217,443</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$219,561</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$14</b>	\$89	\$61
Per Capita Expenditures:	<b>\$15</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$2,118</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>19.56%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$42,957</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$3</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$43,152</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$159,594</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$11</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Fulton Fire Protection District**

Unit Code: **098/030/06** County: **WHITESIDE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,849,603**

Equalized Assessed Valuation: **\$66,736,060**

Population: **5,800**

Employees:

    Full Time:

    Part Time: **60**

    Salaries Paid: **\$70,569**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$19,884</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$373,169</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$1,742,737</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$64</b>	\$89	\$61
Per Capita Expenditures:	<b>\$300</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$1,369,568</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>0.01%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$196</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$196</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,359,843</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$234</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **043/030/06** County: **JO DAVIESS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,698**

Equalized Assessed Valuation: **\$47,589,085**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$24,442</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$16,550</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$2,948</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$14</b>	\$89	\$61
Per Capita Expenditures:	<b>\$2</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$13,602</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>1290.50%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$38,044</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$32</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$38,044</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Garden Homes Fire Protection District**

Unit Code: **016/065/06** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$128,100**

Equalized Assessed Valuation: **\$13,026,203**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$47,114</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$31</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$111,198</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$118,248</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$74</b>	\$89	\$61
Per Capita Expenditures:	<b>\$79</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$7,050</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>33.88%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$40,064</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$27</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$40,067</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$253,891</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$169</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Gardner Fire Protection District**

Unit Code: **032/020/06** County: **GRUNDY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$332,520**

Equalized Assessed Valuation: **\$21,410,233**

Population: **2,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$134,634</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$237,214</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$207,753</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$119</b>	\$89	\$61
Per Capita Expenditures:	<b>\$104</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$29,461</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>78.99%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$164,095</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$82</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$164,095</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Georgetown Fire Protection District**

Unit Code: **092/040/06** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$440,169**

Equalized Assessed Valuation: **\$39,341,713**

Population: **7,000**

Employees:

Full Time: **7**

Part Time: **4**

Salaries Paid: **\$234,099**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$230,057</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$476,383</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$470,183</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$68</b>	\$89	\$61
Per Capita Expenditures:	<b>\$67</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,200</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>55.78%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$262,257</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$37</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$165,019</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$97,238</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$283,780</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$41</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **089/050/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$274,847**

Equalized Assessed Valuation: **\$24,583,089**

Population: **2,600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$121,693</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$308,503</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$526,540</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$119</b>	\$89	\$61
Per Capita Expenditures:	<b>\$203</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$218,037</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>25.95%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$136,656</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$53</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$136,656</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$169,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$65</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Germantown Fire Protection District**

Unit Code: **014/050/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$260,188**

Equalized Assessed Valuation: **\$29,023,093**

Population: **2,600**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$2,600**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$26,178</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$145,873</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$140,471</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$56</b>	\$89	\$61
Per Capita Expenditures:	<b>\$54</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,402</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>22.48%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$31,580</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$12</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$31,580</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$171,432</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$66</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Germantown Fire Protection District**

Unit Code: **102/050/06** County: **WOODFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$402,000**

Equalized Assessed Valuation: **\$141,055,807**

Population: **5,117**

Employees:

Full Time:

Part Time: **31**

Salaries Paid: **\$74,848**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$88,360</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$284,269</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$273,017</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$56</b>	\$89	\$61
Per Capita Expenditures:	<b>\$53</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$11,252</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>36.49%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$99,612</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$27,006</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$72,604</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$121,732</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$24</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Gibson City Fire Protection District**

Unit Code: **027/005/06** County: **FORD**

Fiscal Year End: **5/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$178,000**

Equalized Assessed Valuation: **\$58,150,436**

Population: **3,373**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$834,478</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$247</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$167,357</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$111,067</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$50</b>	\$89	\$61
Per Capita Expenditures:	<b>\$33</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$56,290</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>851.53%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$945,768</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$280</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$52,063</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$168,143</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$50</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Gifford Fire Protection District**

Unit Code: **010/050/06** County: **CHAMPAIGN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$781,000**

Equalized Assessed Valuation: **\$34,727,900**

Population: **1,800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$471,250</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$262</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$190,681</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$154,460</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$106</b>	\$89	\$61
Per Capita Expenditures:	<b>\$86</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$36,221</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>328.55%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$507,471</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$282</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$368,626</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$727,167</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$404</b>	\$47	\$3
General Obligation Debt over EAV:	<b>1.58%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Gilman Fire Protection District**

Unit Code: **038/110/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$338,052**

Equalized Assessed Valuation: **\$33,100,832**

Population: **2,400**

Employees:

    Full Time:

    Part Time: **29**

    Salaries Paid: **\$15,946**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$202,302</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$84</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$134,115</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$110,502</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$56</b>	\$89	\$61
Per Capita Expenditures:	<b>\$46</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,613</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>204.44%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$225,915</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$94</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$225,915</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Girard Fire Protection District**

Unit Code: **056/020/06** County: **MACOUPIN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$345,000**

Equalized Assessed Valuation: **\$41,720,312**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **36**

    Salaries Paid: **\$18,172**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$103,051</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$190,479</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$337,397</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$48</b>	\$89	\$61
Per Capita Expenditures:	<b>\$84</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$146,918</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>34.42%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$116,133</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$116,133</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$160,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$40</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$545,011</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$52</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,998</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$289,236</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$288,458</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$222</b>	\$89	\$61
Per Capita Expenditures:	<b>\$222</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$778</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>1.66%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$4,776</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$4</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$4,776</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Glenbrook Fire Protection District**

Unit Code: **016/060/06** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,495,294**

Equalized Assessed Valuation: **\$555,323,784**

Population: **4,800**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$5,250**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$627,026</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>-\$131</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,719,806</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$2,492,797</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$567</b>	\$258	\$175
Per Capita Expenditures:	<b>\$519</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$227,009</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>-16.05%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>-\$400,017</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>-\$83</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$35,185</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>-\$435,202</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Glenside Fire Protection District**

Unit Code: **022/135/06** County: **DUPAGE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,529,479**

Equalized Assessed Valuation: **\$650,236,742**

Population: **30,000**

Employees:

    Full Time: **19**

    Part Time: **31**

    Salaries Paid: **\$1,653,046**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$680,093</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,401,109</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,620,824</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$147</b>	\$258	\$175
Per Capita Expenditures:	<b>\$121</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$780,285</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>21.00%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$760,378</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$25</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$149,674</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,870,726</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,469,345</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$149</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.52%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Godfrey Fire Protection District**

Unit Code: **057/060/06** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,648,500**

Equalized Assessed Valuation: **\$312,205,354**

Population: **18,000**

Employees:

    Full Time: **16**

    Part Time: **25**

    Salaries Paid: **\$847,971**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$696,329</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,618,106</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,593,463</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$90</b>	\$258	\$175
Per Capita Expenditures:	<b>\$89</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$24,643</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>45.25%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$720,972</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$40</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$409,533</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$443,277</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$25</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Golden Fire Protection District**

Unit Code: **001/040/06** County: **ADAMS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$50,000**

Equalized Assessed Valuation: **\$16,929,207**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$216,484</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$180</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$62,936</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$26,813</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$52</b>	\$89	\$61
Per Capita Expenditures:	<b>\$22</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$36,123</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>942.11%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$252,607</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$211</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$252,607</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Good Hope - Sciota Fire Protection District**

Unit Code: **062/030/06** County: **MCDONOUGH**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$140,122**

Equalized Assessed Valuation: **\$23,057,379**

Population: **800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$87,796</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$110</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$64,300</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$140,122</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$80</b>	\$89	\$61
Per Capita Expenditures:	<b>\$175</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$75,822</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>8.55%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$11,974</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$15</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$11,974</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Grant Park Fire Protection District**

Unit Code: **046/050/06** County: **KANKAKEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$258,300**

Equalized Assessed Valuation: **\$66,533,945**

Population: **2,350**

Employees:

    Full Time:

    Part Time: **26**

    Salaries Paid: **\$106,000**

#### Blended Component Units

--

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$623,728</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$265</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$473,974</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$426,687</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$202</b>	\$89	\$61
Per Capita Expenditures:	<b>\$182</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$47,287</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>157.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$671,015</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$286</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$671,016</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Granville-Hennepin Fire Protection District**

Unit Code: **078/010/06** County: **PUTNAM**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$155,275**

Equalized Assessed Valuation: **\$75,455,535**

Population: **3,600**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$2,875**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$155,110</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$179,482</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$104,297</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$50</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$75,185</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>194.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$202,505</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$56</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$202,505</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$152,251</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$42</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Grayslake Fire Protection District**

Unit Code: **049/053/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,227,842**

Equalized Assessed Valuation: **\$867,545,270**

Population: **32,000**

Employees:

    Full Time: **30**

    Part Time: **30**

    Salaries Paid: **\$2,719,993**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$395,818</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,670,901</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$4,703,972</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$146</b>	\$258	\$175
Per Capita Expenditures:	<b>\$147</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$33,071</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>7.71%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$362,747</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$11</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$292,363</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>-\$284,801</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$137,187</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$4</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Greater Momence Fire Protection District**

Unit Code: **046/060/06** County: **KANKAKEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$345,500**

Equalized Assessed Valuation: **\$116,652,784**

Population: **7,500**

Employees:

    Full Time: **2**

    Part Time: **40**

    Salaries Paid: **\$71,681**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$250,934</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$428,149</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$493,449</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$57</b>	\$89	\$61
Per Capita Expenditures:	<b>\$66</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$65,300</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>83.22%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$410,634</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$55</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$410,634</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$225,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$30</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Greater Round Lake Fire Protection District**

Unit Code: **049/055/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$9,290,000**

Equalized Assessed Valuation: **\$909,507,785**

Population: **47,000**

Employees:

    Full Time: **41**

    Part Time: **21**

    Salaries Paid: **\$2,812,530**

#### Blended Component Units

Number Submitted = 1  
 Greater Round Lake Firefighters Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,828,656</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$6,584,479</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$6,484,746</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$140</b>	\$258	\$175
Per Capita Expenditures:	<b>\$138</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$99,733</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>29.74%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,928,389</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$41</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$791,696</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$844,399</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$803,097</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$17</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$22,458</b>	<b>\$1,896</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$74,983</b>	<b>\$3,235</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$64,986</b>	<b>\$2,379</b>	<b>\$</b>
Per Capita Revenue:	<b>\$2</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$9,997</b>	<b>\$856</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>49.94%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$32,455</b>	<b>\$2,752</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$1</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Greater Wabash Fire Protection District**

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$35,220</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$62,197</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$60,348</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$21</b>	\$89	\$61
Per Capita Expenditures:	<b>\$20</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,849</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>61.43%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$37,069</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$12</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$32,592</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$11</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$79,468</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$114</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Greene Fire Protection District**

Unit Code: **066/020/06** County: **MERCER**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$190,200**

Equalized Assessed Valuation: **\$21,444,201**

Population: **1,900**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$1,200**

#### Blended Component Units

Number Submitted = 1  
Ambulance Service

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$40,726</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$21</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$135,836</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$157,889</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$71</b>	\$89	\$61
Per Capita Expenditures:	<b>\$83</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$22,053</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>11.83%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$18,673</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$14,133</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$4,540</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$193,318</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$102</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$147,887</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$64</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$98,214</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$56,537</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$43</b>	\$89	\$61
Per Capita Expenditures:	<b>\$25</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$41,677</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>335.29%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$189,564</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$82</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$189,564</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **065/020/06** County: **MENARD**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,000**

Equalized Assessed Valuation: **\$24,395,821**

Population: **1,572**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$2,640**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$103,193</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$256,968</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$279,060</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$163</b>	\$89	\$61
Per Capita Expenditures:	<b>\$178</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$22,092</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>14.01%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$39,101</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$39,102</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$100,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$64</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Greenville Fire Protection District**

Unit Code: **003/005/06** County: **BOND**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$447,500**

Equalized Assessed Valuation: **\$101,520,490**

Population: **10,210**

Employees:

    Full Time:

    Part Time: **46**

    Salaries Paid: **\$78,055**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$193,472</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$408,163</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$336,048</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$40</b>	\$89	\$61
Per Capita Expenditures:	<b>\$33</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$72,115</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>79.03%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$265,587</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$26</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$265,587</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$107,615</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$11</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Gridley Fire Protection District**

Unit Code: **064/100/06** County: **MCLEAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$293,204**

Equalized Assessed Valuation: **\$41,593,953**

Population: **2,150**

Employees:

    Full Time: **4**

    Part Time: **37**

    Salaries Paid: **\$67,827**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$174,491</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$81</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$189,463</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$293,204</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$88</b>	\$89	\$61
Per Capita Expenditures:	<b>\$136</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$103,741</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>24.13%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$70,750</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$33</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$70,751</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$58,150</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$27</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$14,985</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$22,221</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$20,935</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$22</b>	\$89	\$61
Per Capita Expenditures:	<b>\$21</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,286</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>77.72%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$16,271</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$16</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Gulfport-Gladstone Fire Protection District**

Unit Code: **036/015/06** County: **HENDERSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,031**

Equalized Assessed Valuation: **\$16,920,365**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,254</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$59,420</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$40,844</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$59</b>	\$89	\$61
Per Capita Expenditures:	<b>\$41</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$18,576</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>60.79%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$24,830</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$26,587</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$14,817</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$153,200</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$153</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.49%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hamel Fire Protection District**

Unit Code: **057/070/06** County: **MADISON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,094**

Equalized Assessed Valuation: **\$59,990,176**

Population: **3,565**

Employees:

    Full Time: **2**

    Part Time: **11**

    Salaries Paid: **\$64,559**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$257,943</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$72</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$312,348</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$318,512</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$88</b>	\$89	\$61
Per Capita Expenditures:	<b>\$89</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$6,164</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>79.05%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$251,779</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$71</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$251,779</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hanover Fire Protection District**

Unit Code: **043/040/06** County: **JO DAVIESS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$812,770**

Equalized Assessed Valuation: **\$28,952,369**

Population: **1,200**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$3,900**

#### Blended Component Units

Number Submitted = 2

corporate fund

insurance fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$19,386</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$124,339</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$132,242</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$104</b>	\$89	\$61
Per Capita Expenditures:	<b>\$110</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$7,903</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>8.68%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$11,483</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$19,386</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hardin Fire Protection District**

Unit Code: **007/010/06** County: **CALHOUN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,000**

Equalized Assessed Valuation: **\$24,093,742**

Population: **2,000**

Employees:

    Full Time:

    Part Time: **56**

    Salaries Paid: **\$11,991**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,232</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$73,019</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$62,087</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$37</b>	\$89	\$61
Per Capita Expenditures:	<b>\$31</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,932</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>27.65%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$17,164</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$9</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$100</b>	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Harlem-Roscoe Fire Protection District**

Unit Code: **101/040/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,384,738**

Equalized Assessed Valuation: **\$594,865,548**

Population: **29,500**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$124,903**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,159,896</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$3,880,336</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$2,794,136</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$132</b>	\$258	\$175
Per Capita Expenditures:	<b>\$95</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$1,086,200</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>151.96%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$4,246,096</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$144</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,060,685</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,185,412</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$250,881</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$167</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hartsburg Fire Protection District**

Unit Code: **054/040/06** County: **LOGAN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,000**

Equalized Assessed Valuation: **\$9,445,130**

Population: **358**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$19,044</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$53</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$31,680</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$25,831</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$88</b>	\$89	\$61
Per Capita Expenditures:	<b>\$72</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,849</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>96.37%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$24,893</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$70</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$24,893</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$13,007</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$36</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Harvard Fire Protection District		
<b>Unit Code:</b>	063/050/06	<b>County:</b>	MCHENRY
<b>Fiscal Year End:</b>	4/30/2008		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$888,595		
<b>Equalized Assessed Valuation:</b>	\$307,083,492		
<b>Population:</b>	14,000		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	50		
<b>Salaries Paid:</b>	\$403,348		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$592,133</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$930,905</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$951,700</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$66</b>	\$258	\$175
Per Capita Expenditures:	<b>\$68</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$20,795</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>60.03%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$571,338</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$41</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$571,338</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$913,714</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$65</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Havana Fire Protection District**

Unit Code: **060/030/06** County: **MASON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$587,115**

Equalized Assessed Valuation: **\$18,587,463**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$14,083**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$31,767</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$254,259</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$254,597</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$64</b>	\$89	\$61
Per Capita Expenditures:	<b>\$64</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$338</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>12.34%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$31,429</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$56,430</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$55,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$14</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hebron-Alden-Greenwood Fire Protection District**

Unit Code: **063/060/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,129,219**

Equalized Assessed Valuation: **\$100,702,171**

Population: **3,973**

Employees:

    Full Time:

    Part Time: **43**

    Salaries Paid: **\$105,132**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$58,369</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$392,430</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$360,049</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$99</b>	\$89	\$61
Per Capita Expenditures:	<b>\$91</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$32,381</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>19.15%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$68,950</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$17</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$34,332</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$34,618</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Henderson Fire Protection District**

Unit Code: **048/060/06** County: **KNOX**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,040**

Equalized Assessed Valuation: **\$25,836,413**

Population: **1,269**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$60,850</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$65,097</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$30,040</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$24</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$35,057</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>319.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$95,907</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$76</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hickory Point Fire Protection District**

Unit Code: **055/040/06** County: **MACON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$378,235**

Equalized Assessed Valuation: **\$115,305,957**

Population: **5,000**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$61,449**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$273,865</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$396,485</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$357,172</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$79</b>	\$89	\$61
Per Capita Expenditures:	<b>\$71</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$39,313</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>87.68%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$313,178</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$63</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$313,178</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$472,245</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$94</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.06%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hickory-Kerton Fire Protection District**

Unit Code: **084/010/06** County: **SCHUYLER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,000**

Equalized Assessed Valuation: **\$4,364,974**

Population: **600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$76,025</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$127</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$27,694</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$45,497</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$46</b>	\$89	\$61
Per Capita Expenditures:	<b>\$76</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$17,803</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>127.97%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$58,222</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$97</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Highland-Pierron Fire Protection District**

Unit Code: **057/080/06** County: **MADISON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$348,450**

Equalized Assessed Valuation: **\$104,193,960**

Population: **12,500**

Employees:

    Full Time:

    Part Time: **45**

    Salaries Paid: **\$26,020**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$111,336</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$346,078</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$358,513</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$28</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$12,435</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>27.59%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$98,901</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$98,901</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$939,125</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$314</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **021/030/06** County: **DOUGLAS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$120,750**

Equalized Assessed Valuation: **\$10,658,822**

Population: **525**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$32,216</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$61</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$37,926</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$29,613</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$72</b>	\$89	\$61
Per Capita Expenditures:	<b>\$56</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$8,313</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>136.86%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$40,529</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$77</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hoffman Fire Protection District**

Unit Code: **014/060/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$53,025**

Equalized Assessed Valuation: **\$13,881,044**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$750**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$37,702</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$64,766</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$49,990</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$65</b>	\$89	\$61
Per Capita Expenditures:	<b>\$50</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$14,776</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>104.98%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$52,478</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$52</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hoffman Estates #1 Fire Protection District**

Unit Code: **016/070/06** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$68,420**

Equalized Assessed Valuation: **\$34,183,566**

Population: **160**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$67,745	\$172,084	\$125,274
Expenditures During FY 08:	\$67,745	\$174,924	\$106,335
Per Capita Revenue:	\$423	\$89	\$61
Per Capita Expenditures:	\$423	\$89	\$54
Revenues over (under) Expenditures:	\$	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	0.00%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$90,839</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$252</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hollywood Heights Fire Protection District**

Unit Code: **088/120/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$96,000**

Equalized Assessed Valuation: **\$49,301,187**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$16,318</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$102,246</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$109,692</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$85</b>	\$89	\$61
Per Capita Expenditures:	<b>\$91</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$7,446</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>8.09%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$8,872</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$7</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$14,859</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>-\$5,987</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$271,315</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$226</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Homer Fire Protection District**

Unit Code: **099/060/06** County: **WILL**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,693,852**

Equalized Assessed Valuation: **\$613,974,444**

Population: **1,143**

Employees:

    Full Time: **43**

    Part Time: **28**

    Salaries Paid: **\$3,147,567**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,444,319</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$3,888</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$5,640,493</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$5,881,554</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$4,935</b>	\$258	\$175
Per Capita Expenditures:	<b>\$5,146</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$241,061</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>71.47%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$4,203,258</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$3,677</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$391,463</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$3,885,323</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,406,777</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$1,231</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Homer Fire Protection District**

Unit Code: **010/060/06** County: **CHAMPAIGN**

Fiscal Year End: **5/1/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$123,637**

Equalized Assessed Valuation: **\$31,082,214**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,775</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$127,894</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$105,486</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$128</b>	\$89	\$61
Per Capita Expenditures:	<b>\$105</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$22,408</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>25.77%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$27,183</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$27</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$27,183</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$117,277</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$117</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hometown Fire Protection District**

Unit Code: **016/090/06** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$337,731**

Equalized Assessed Valuation: **\$46,914,766**

Population: **4,467**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$9,575**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$166,791</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$318,338</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$308,393</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$71</b>	\$89	\$61
Per Capita Expenditures:	<b>\$69</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$9,945</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.31%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$176,736</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$40</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$176,736</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hopedale Fire Protection District**

Unit Code: **090/090/06** County: **TAZEWELL**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$252,000**

Equalized Assessed Valuation: **\$40,310,725**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **38**

    Salaries Paid: **\$8,078**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$151,188</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$60</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$174,574</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$146,836</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$70</b>	\$89	\$61
Per Capita Expenditures:	<b>\$59</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$27,738</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>121.85%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$178,926</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$72</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,651</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$177,275</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$116,674</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$47</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hoyleton Fire Protection District**

Unit Code: **095/030/06** County: **WASHINGTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$103,600**

Equalized Assessed Valuation: **\$15,049,103**

Population: **650**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$9,825**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$63,737</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$98</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$73,490</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$50,388</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$113</b>	\$89	\$61
Per Capita Expenditures:	<b>\$78</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,102</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>176.46%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$88,915</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$137</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$88,915</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hudson Fire Protection District**

Unit Code: **064/110/06** County: **MCLEAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$441,037**

Equalized Assessed Valuation: **\$81,607,373**

Population: **3,000**

Employees:

    Full Time: **4**

    Part Time: **25**

    Salaries Paid: **\$145,914**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$271,124</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$90</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$290,676</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$520,246</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$97</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$173</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$229,570</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>33.15%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$172,471</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$172,471</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,324,364</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$441</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Huey-Ferrin-Boulder Fire Protection District**

Unit Code: **014/065/06** County: **CLINTON**

Fiscal Year End: **7/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$52,535**

Equalized Assessed Valuation: **\$12,260,933**

Population: **1,255**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,411</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$227,400</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$229,981</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$181</b>	\$89	\$61
Per Capita Expenditures:	<b>\$183</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$2,581</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>8.19%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$18,830</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$15</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$3,831</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$57,595</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$46</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hull-Kinderhook Fire Protection District**

Unit Code: **075/030/06** County: **PIKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,860**

Equalized Assessed Valuation: **\$13,064,492**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,395</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$44,194</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$38,399</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$44</b>	\$89	\$61
Per Capita Expenditures:	<b>\$38</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,795</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>26.54%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$10,190</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$27,983</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$28</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Humboldt Fire Protection District**

Unit Code: **015/030/06** County: **COLES**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,126**

Equalized Assessed Valuation: **\$28,340,101**

Population: **1,734**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$40,378</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$42,310</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$47,126</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$27</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$4,816</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>75.46%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$35,562</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$21</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$35,562</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$37,584</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$22</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Huntley Fire Protection District**

Unit Code: **063/070/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,630,000**

Equalized Assessed Valuation: **\$1,457,284,108**

Population: **51,000**

Employees:

    Full Time: **49**

    Part Time: **42**

    Salaries Paid: **\$3,504,436**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$9,094,591</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$178</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$8,923,856</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$6,722,792</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$175</b>	\$258	\$175
Per Capita Expenditures:	<b>\$132</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$2,201,064</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>168.35%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$11,318,077</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$222</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$11,318,048</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,380,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$47</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **017/020/06** County: **CRAWFORD**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,100**

Equalized Assessed Valuation: **\$8,497,011**

Population: **1,600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$81,632</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$51</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$97,885</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$102,089</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$61</b>	\$89	\$61
Per Capita Expenditures:	<b>\$64</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$4,204</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>75.84%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$77,428</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$48</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$77,428</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$89,500</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$56</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hutton Fire Protection District**

Unit Code: **015/040/06** County: **COLES**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,000**

Equalized Assessed Valuation: **\$12,910,115**

Population: **890**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,814</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$43,762</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$28,242</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$49</b>	\$89	\$61
Per Capita Expenditures:	<b>\$32</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$15,520</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>79.08%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$22,334</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$7,423</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$47,005</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$53</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Illioopolis Fire Protection District**

Unit Code: **083/070/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,300**

Equalized Assessed Valuation: **\$26,092,757**

Population: **1,600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

Number Submitted = 1  
Illioopolis Fire Protection District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$165,421</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$61,617</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$61,617</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$39</b>	\$89	\$61
Per Capita Expenditures:	<b>\$39</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>268.74%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$165,590</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$103</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$141,363</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$35,496</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$65,620</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$96,300</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$75</b>	\$89	\$61
Per Capita Expenditures:	<b>\$110</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$30,680</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>5.00%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$4,816</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$6</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$4,816</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Irvington Fire Protection District**

Unit Code: **095/035/06** County: **WASHINGTON**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$80,249**

Equalized Assessed Valuation: **\$11,197,840**

Population: **1,800**

Employees:

    Full Time:

    Part Time: **18**

    Salaries Paid: **\$4,179**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,936</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$49,214</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$45,426</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$27</b>	\$89	\$61
Per Capita Expenditures:	<b>\$25</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$3,788</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>56.63%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$25,724</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$96,417</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$54</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **083/080/06** County: **SANGAMON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,000**

Equalized Assessed Valuation: **\$10,959,716**

Population: **1,000**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$2,478**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$37,531</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$39,026</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$33,242</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$39</b>	\$89	\$61
Per Capita Expenditures:	<b>\$33</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,784</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>130.30%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$43,315</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$43</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$61,445</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$7</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$80,750</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$22</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$58,545</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$203</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Jefferson Fire Protection District**

Unit Code: **041/010/06** County: **JEFFERSON**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$500,685**

Equalized Assessed Valuation: **\$120,765,036**

Population: **11,212**

Employees:

    Full Time: **4**

    Part Time: **4**

    Salaries Paid: **\$214,753**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$311,723</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$543,700</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$482,474</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$48</b>	\$89	\$61
Per Capita Expenditures:	<b>\$43</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$61,226</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>77.30%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$372,949</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$33</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$372,949</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Joy Fire Protection District**

Unit Code: **066/030/06** County: **MERCER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$280,540**

Equalized Assessed Valuation: **\$12,873,803**

Population: **1,900**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$63,039</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$249,982</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$253,552</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$132</b>	\$89	\$61
Per Capita Expenditures:	<b>\$133</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$3,570</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>23.45%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$59,469</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$31</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$34,469</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$58,366</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$31</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **046/070/06** County: **KANKAKEE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$30,244,672**

Population: **6,000**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$18,232**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$183,061</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$31</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$177,288</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$164,597</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$30</b>	\$89	\$61
Per Capita Expenditures:	<b>\$27</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$12,691</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>118.93%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$195,752</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$33</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$195,752</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$68,806</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$11</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Kansas Fire Protection District**

Unit Code: **023/040/06** County: **EDGAR**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$90,009**

Equalized Assessed Valuation: **\$12,820,397**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **27**

    Salaries Paid: **\$6,272**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$292,746</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$293</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$243,086</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$301,612</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$243</b>	\$89	\$61
Per Capita Expenditures:	<b>\$302</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$58,526</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>104.73%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$315,890</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$316</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,904</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$36,891</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Kell Fire Protection District**

Unit Code: **058/020/06** County: **MARION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$64,300**

Equalized Assessed Valuation: **\$9,376,050**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$39,541</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$49,152</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$41,043</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$20</b>	\$89	\$61
Per Capita Expenditures:	<b>\$16</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$8,109</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>118.56%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$48,661</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$217,632</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$87</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Kempton Fire Protection District**

Unit Code: **027/010/06** County: **FORD**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$75,600**

Equalized Assessed Valuation: **\$10,372,592**

Population: **650**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$2,481**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$19,256</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$52,875</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$39,037</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$81</b>	\$89	\$61
Per Capita Expenditures:	<b>\$60</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$13,838</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>84.78%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$33,094</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$51</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$33,096</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$129,457</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$199</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Kendall Hill Fire Protection District**

Unit Code: **057/085/06** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,814**

Equalized Assessed Valuation: **\$10,093,850**

Population: **845**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,864</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$25,327</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$24,623</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$30</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$704</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>91.65%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$22,568</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$27</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$22,568</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Kenney Fire Protection District**

Unit Code: **020/015/06** County: **DEWITT**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$131,386**

Equalized Assessed Valuation: **\$23,111,065**

Population: **1,200**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$4,152**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$28,854</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$231,807</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$132,770</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$193</b>	\$89	\$61
Per Capita Expenditures:	<b>\$111</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$99,037</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>96.33%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$127,891</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$107</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$127,891</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Keyesport Fire Protection District**

Unit Code: **014/070/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$68,850**

Equalized Assessed Valuation: **\$15,000,000**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$75,130</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$66,442</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$42,471</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$44</b>	\$89	\$61
Per Capita Expenditures:	<b>\$28</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,971</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>233.34%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$99,101</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$66</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$161,641</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$84,555</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$51,668</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$3</b>	\$89	\$61
Per Capita Expenditures:	<b>\$2</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$32,887</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>376.50%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$194,528</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$6</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$194,528</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$28,764</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$1</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Kilbourne Fire Protection District**

Unit Code: **060/040/06** County: **MASON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$113,800**

Equalized Assessed Valuation: **\$6,144,068**

Population: **600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$8,232</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$104,357</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$98,831</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$174</b>	\$89	\$61
Per Capita Expenditures:	<b>\$165</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,526</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>13.92%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$13,758</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$23</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$44,178</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,718</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$6</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Kinmundy-Alma Fire Protection District**

Unit Code: **058/030/06** County: **MARION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$326,725**

Equalized Assessed Valuation: **\$27,460,269**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **50**

    Salaries Paid: **\$29,944**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$232,933</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$93</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$241,980</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$225,257</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$97</b>	\$89	\$61
Per Capita Expenditures:	<b>\$90</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$16,723</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>110.83%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$249,656</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$100</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$32,797</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$216,858</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Kirkland Fire Protection District**

Unit Code: **019/050/06** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$384,456**

Equalized Assessed Valuation: **\$67,714,409**

Population: **1,850**

Employees:

    Full Time:

    Part Time: **17**

    Salaries Paid: **\$63,850**

#### Blended Component Units

*(This area is currently blank.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,562</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$336,589</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$304,243</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$182</b>	\$89	\$61
Per Capita Expenditures:	<b>\$164</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$32,346</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>17.72%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$53,908</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$53,908</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$19,541</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$11</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Knoxville Fire Protection District**

Unit Code: **048/070/06** County: **KNOX**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$414,874**

Equalized Assessed Valuation: **\$79,550,686**

Population: **6,000**

Employees:

Full Time:

Part Time: **70**

Salaries Paid: **\$36,742**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$144,902</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$252,595</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$283,619</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$42</b>	\$89	\$61
Per Capita Expenditures:	<b>\$47</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$31,024</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>40.15%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$113,878</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$113,877</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$51,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$9</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **La Motte Twp Fire Protection District**

Unit Code: **017/030/06** County: **CRAWFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$67,820**

Equalized Assessed Valuation: **\$17,999,584**

Population: **2,446**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$139,892</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$57</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$85,552</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$66,929</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$35</b>	\$89	\$61
Per Capita Expenditures:	<b>\$27</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$18,623</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>237.73%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$159,107</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$65</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$662,752</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$195</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **LaHarpe Fire Protection District**

Unit Code: **034/040/06** County: **HANCOCK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,920**

Equalized Assessed Valuation: **\$23,190,335**

Population: **950**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$13,540**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$64,341</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$68</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$117,398</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$101,631</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$124</b>	\$89	\$61
Per Capita Expenditures:	<b>\$107</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$15,767</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>78.82%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$80,108</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$84</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$38,368</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$41,740</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lake Springfield Fire Protection District**

Unit Code: **083/090/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$123,580**

Equalized Assessed Valuation: **\$41,073,850**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$22,492</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$111,450</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$115,753</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$93</b>	\$89	\$61
Per Capita Expenditures:	<b>\$96</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$4,303</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>15.71%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$18,189</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$15</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$22,492</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lake Villa Fire Protection District**

Unit Code: **049/060/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,461,297**

Equalized Assessed Valuation: **\$905,810,217**

Population: **31,000**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$34,233**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,480,948</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$209</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,438,461</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$7,058,708</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$143</b>	\$258	\$175
Per Capita Expenditures:	<b>\$228</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$2,620,247</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>54.84%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$3,870,701</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$125</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$112,163</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$3,698,616</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,935,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$127</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.43%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lake Zurich Rural Fire Protection District**

Unit Code: **049/070/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,720,225**

Equalized Assessed Valuation: **\$1,050,582,474**

Population: **20,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$152,454</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,705,947</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,707,331</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$235</b>	\$258	\$175
Per Capita Expenditures:	<b>\$185</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$998,616</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>31.05%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,151,070</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$58</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,947</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$2,060,666</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,615,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$131</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.25%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lamard Fire Protection District**

Unit Code: **096/020/06** County: **WAYNE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,000**

Equalized Assessed Valuation: **\$6,561,452**

Population: **1,460**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$37,357</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$31,758</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$31,682</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$22</b>	\$89	\$61
Per Capita Expenditures:	<b>\$22</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$76</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>118.15%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$37,433</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$26</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$37,433</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,831</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$5</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lamoille Fire Protection District**

Unit Code: **006/060/06** County: **BUREAU**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$24,226,600**

Population: **1,156**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$139,025</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$120</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$62,500</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$38,889</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$54</b>	\$89	\$61
Per Capita Expenditures:	<b>\$34</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,611</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>418.21%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$162,636</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$141</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lanark Fire Protection District**

Unit Code: **008/020/06** County: **CARROLL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$492,160**

Equalized Assessed Valuation: **\$169,482,423**

Population: **3,500**

Employees:

    Full Time:

    Part Time: **45**

    Salaries Paid: **\$87,825**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$256,573</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$73</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$248,002</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$214,348</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$71</b>	\$89	\$61
Per Capita Expenditures:	<b>\$61</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$33,654</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>135.40%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$290,227</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$83</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$290,227</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Latham Fire Protection District**

Unit Code: **054/050/06** County: **LOGAN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$148,500**

Equalized Assessed Valuation: **\$16,827,948**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$1,201**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$43,465</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$81,391</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$138,947</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$81</b>	\$89	\$61
Per Capita Expenditures:	<b>\$139</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$57,556</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>-10.14%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>-\$14,091</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>-\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>-\$14,091</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$161,500</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$162</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lawrence-Allison Fire Protection District**

Unit Code: **051/040/06** County: **LAWRENCE**

Fiscal Year End: **7/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$525,500**

Equalized Assessed Valuation: **\$45,468,919**

Population: **7,140**

Employees:

    Full Time:

    Part Time: **33**

    Salaries Paid: **\$20,597**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$360,471</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$221,467</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$265,336</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$31</b>	\$89	\$61
Per Capita Expenditures:	<b>\$37</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$43,869</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>119.32%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$316,602</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$44</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$316,602</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$80,055</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$11</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$58,248</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$106</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$193,206</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$319</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$215,251</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$108</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lemont Fire Protection District**

Unit Code: **016/100/06** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,345,604**

Equalized Assessed Valuation: **\$1,170,692,742**

Population: **40,000**

Employees:

    Full Time: **62**

    Part Time: **16**

    Salaries Paid: **\$4,766,613**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,305,033</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$58</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$8,167,931</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$7,898,292</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$204</b>	\$258	\$175
Per Capita Expenditures:	<b>\$197</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$269,639</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>28.36%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$2,239,672</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$56</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,013,158</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>-\$1,395,006</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$5,078,894</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$127</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.04%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lena Fire Protection District**

Unit Code: **089/060/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$748,481**

Equalized Assessed Valuation: **\$64,479,192**

Population: **4,516**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$756,679</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$221,203</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$606,173</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$49</b>	\$89	\$61
Per Capita Expenditures:	<b>\$134</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$384,970</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>61.32%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$371,709</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$82</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$41,573</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$371,709</b>	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,135,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$251</b>	\$47	\$3
General Obligation Debt over EAV:	<b>1.76%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **064/120/06** County: **MCLEAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,628,680**

Equalized Assessed Valuation: **\$68,608,880**

Population: **3,960**

Employees:

    Full Time:

    Part Time: **27**

    Salaries Paid: **\$12,526**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$198,098</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$276,791</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$206,297</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$70</b>	\$89	\$61
Per Capita Expenditures:	<b>\$52</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$70,494</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>130.20%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$268,592</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$68</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$268,592</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$119,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$40</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$217,290</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$72</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Leyden Fire Protection District**

Unit Code: **016/110/06** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,969,471**

Equalized Assessed Valuation: **\$211,580,547**

Population: **18,000**

Employees:

    Full Time: **13**

    Part Time: **27**

    Salaries Paid: **\$871,349**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$771,182</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,115,202</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$2,076,768</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$118</b>	\$258	\$175
Per Capita Expenditures:	<b>\$115</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$38,434</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>39.60%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$822,445</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$46</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$567,266</b>	\$2,120,139	\$1,132,721

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,583,629</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$88</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.33%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Liberty Fire Protection District**

Unit Code: **001/050/06** County: **ADAMS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$350,000**

Equalized Assessed Valuation: **\$23,605,252**

Population: **2,130**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$7,035**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$45,853</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$223,964</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$249,941</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$105</b>	\$89	\$61
Per Capita Expenditures:	<b>\$117</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$25,977</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>7.95%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$19,876</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$9</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$38,106</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$21,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$10</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$140,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$129</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **046/080/06** County: **KANKAKEE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$647,400**

Equalized Assessed Valuation: **\$109,554,476**

Population: **4,875**

Employees:

    Full Time:

    Part Time: **60**

    Salaries Paid: **\$111,243**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$48,107</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$696,625</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$1,200,270</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$143</b>	\$89	\$61
Per Capita Expenditures:	<b>\$246</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$503,645</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>8.70%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$104,462</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$21</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$104,462</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$501,577</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$103</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$100,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$21</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lincolnshire Fields Fire Protection District**

Unit Code: **010/075/06** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$72,970**

Equalized Assessed Valuation: **\$75,151,910**

Population: **3,158**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$64,125</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$71,421</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$42,534</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$23</b>	\$89	\$61
Per Capita Expenditures:	<b>\$13</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$28,887</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>218.68%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$93,012</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$93,012</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lincolnshire-Riverwoods(Vernon)  
Fire Protection District**

Unit Code: **049/130/06** County: **LAKE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,051,049**

Equalized Assessed Valuation: **\$1,405,121,646**

Population: **16,000**

Employees:

    Full Time: **43**

    Part Time: **6**

    Salaries Paid: **\$3,578,277**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$5,780,791</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$361</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$7,861,259</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$6,795,352</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$491</b>	\$258	\$175
Per Capita Expenditures:	<b>\$425</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$1,065,907</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>100.76%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$6,846,698</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$428</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,770,763</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$2,582,934</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lisbon-Seward Fire Protection District**

Unit Code: **047/020/06** County: **KENDALL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$167,300**

Equalized Assessed Valuation: **\$41,302,784**

Population: **500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$351,365</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$703</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$108,455</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$132,404</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$217</b>	\$89	\$61
Per Capita Expenditures:	<b>\$265</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$23,949</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>247.29%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$327,416</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$655</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$54,491</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$24,878</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$50,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$100</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lisle-Woodridge Fire Protection District**

Unit Code: **022/160/06** County: **DUPAGE**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,260,861**

Equalized Assessed Valuation: **\$2,576,044,366**

Population: **67,290**

Employees:

    Full Time: **122**

    Part Time:

    Salaries Paid: **\$10,119,309**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,277,431</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$93</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$16,848,281</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$15,220,422</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$250</b>	\$258	\$175
Per Capita Expenditures:	<b>\$226</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$1,627,859</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>46.78%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$7,120,290</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$106</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,603,070</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$3,446,562</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$9,566,885</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$142</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Little Mackinaw Fire Protection District**

Unit Code: **090/095/06** County: **TAZEWELL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$140,000**

Equalized Assessed Valuation: **\$24,780,052**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$110,321</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$147,402</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$138,928</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$98</b>	\$89	\$61
Per Capita Expenditures:	<b>\$93</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$8,474</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>85.51%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$118,795</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$79</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$118,795</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,594</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$2</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Little Rock-Fox Fire Protection District**

Unit Code: **047/030/06** County: **KENDALL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,797,275**

Equalized Assessed Valuation: **\$338,937,827**

Population: **9,415**

Employees:

    Full Time:

    Part Time: **50**

    Salaries Paid: **\$258,844**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$580,768</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$62</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,618,548</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,516,183</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$172</b>	\$258	\$175
Per Capita Expenditures:	<b>\$161</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$102,365</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>48.09%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$729,133</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$77</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$729,132</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,645,556</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$281</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Little Wabash Fire Protection District**

Unit Code: **024/035/06** County: **EDWARDS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$68,627**

Equalized Assessed Valuation: **\$7,227,212**

Population: **2,043**

Employees:

    Full Time:

    Part Time: **21**

    Salaries Paid: **\$12,811**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$52,257</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$68,515</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$59,776</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$34</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$8,739</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>102.04%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$60,996</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$30</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$60,996</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$83,598</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$41</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Little York Community Fire Protection District**

Unit Code: **094/020/06** County: **WARREN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$97,369**

Equalized Assessed Valuation: **\$12,404,935**

Population: **700**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$2,825**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$18,661</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$45,775</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$35,413</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$65</b>	\$89	\$61
Per Capita Expenditures:	<b>\$51</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,362</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>81.96%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$29,023</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$41</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Loami Fire Protection District**

Unit Code: **083/100/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$74,870**

Equalized Assessed Valuation: **\$15,095,910**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$14,620</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$79,632</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$59,749</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$80</b>	\$89	\$61
Per Capita Expenditures:	<b>\$60</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$19,883</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.75%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$34,503</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$35</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$60,468</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$60</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **099/070/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,763,251**

Equalized Assessed Valuation: **\$1,766,256,971**

Population: **70,000**

Employees:

    Full Time: **80**

    Part Time: **6**

    Salaries Paid: **\$6,254,844**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,864,303</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$14,604,993</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$11,023,113</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$209</b>	\$258	\$175
Per Capita Expenditures:	<b>\$157</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$3,581,880</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>27.27%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$3,006,020</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$43</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$13,561,727</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,671,850</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$110</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$117,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$94</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Logan-Trivoli Fire Protection District**

Unit Code: **072/060/06** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$302,027**

Equalized Assessed Valuation: **\$95,357,849**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **62**

    Salaries Paid: **\$40,260**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$90,353</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$287,944</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$283,946</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$72</b>	\$89	\$61
Per Capita Expenditures:	<b>\$71</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$3,998</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>33.23%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$94,351</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$24</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$19,941</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$74,410</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Long Creek Fire Protection District**

Unit Code: **055/050/06** County: **MACON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$405,615**

Equalized Assessed Valuation: **\$120,934,267**

Population: **11,000**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$86,027**

#### Blended Component Units

Number Submitted = 1

Firemen's Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$125,900</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$264,557</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$327,232</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$30</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$62,675</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>19.32%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$63,225</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$6</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$67,638</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	Long Grove Rural Fire Protection District		
Unit Code:	049/090/06	County:	LAKE
Fiscal Year End:	12/31/2008		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,230,028		
Equalized Assessed Valuation:	\$640,917,880		
Population:	12,000		
Employees:			
Full Time:			17
Part Time:			19
Salaries Paid:			\$1,978,510

#### Blended Component Units

Number Submitted = 1  
Long Grove Firefighters Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,742,927	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$395	\$134	\$65
Revenue Collected During FY 08:	\$4,049,308	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$4,876,315	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$337	\$258	\$175
Per Capita Expenditures:	\$406	\$246	\$168
Revenues over (under) Expenditures:	-\$827,007	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	82.50%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$4,022,790	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$335	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,736,160	\$448,674	\$
Total Unrestricted Net Assets:	\$1,286,630	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Long Lake Fire Protection District**

Unit Code: **057/090/06** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$276,800**

Equalized Assessed Valuation: **\$95,227,494**

Population: **6,300**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$57,091</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$289,877</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$265,520</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$46</b>	\$89	\$61
Per Capita Expenditures:	<b>\$42</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$24,357</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>30.67%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$81,448</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$13</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$81,448</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Loraine Fire Protection District**

Unit Code: **001/070/06** County: **ADAMS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,100**

Equalized Assessed Valuation: **\$4,341,568**

Population: **6,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$961</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$12,974</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$8,827</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$2</b>	\$89	\$61
Per Capita Expenditures:	<b>\$1</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$4,147</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.87%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$5,108</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$5,107</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$76,260</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$13</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lostant Fire Protection District**

Unit Code: **050/060/06** County: **LASALLE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$76,098**

Equalized Assessed Valuation: **\$18,417,405**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$35,912</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$64,851</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$76,098</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$43</b>	\$89	\$61
Per Capita Expenditures:	<b>\$51</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$11,247</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>32.41%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$24,665</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$16</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$24,665</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$204,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$136</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ludlow Fire Protection District**

Unit Code: **010/080/06** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$54,909**

Equalized Assessed Valuation: **\$13,890,341**

Population: **1,250**

Employees:

    Full Time:

    Part Time: **19**

    Salaries Paid: **\$9,960**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$109,340</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$87</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$54,908</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$33,101</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$44</b>	\$89	\$61
Per Capita Expenditures:	<b>\$26</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$21,807</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>396.20%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$131,147</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$105</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$109,340</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$190,729</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$44</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Lynnville-Scott-White Rock Fire Protection District**

Unit Code: **071/040/06** County: **OGLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,261,650**

Equalized Assessed Valuation: **\$59,023,506**

Population: **5,100**

Employees:

    Full Time:

    Part Time: **42**

    Salaries Paid: **\$37,820**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$261,912</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$51</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$375,042</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$321,466</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$74</b>	\$89	\$61
Per Capita Expenditures:	<b>\$63</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$53,576</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>98.14%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$315,488</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$62</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,040</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$668,591</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$175,003</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$34</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mackinaw Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$278,630**

Equalized Assessed Valuation: **\$62,940,615**

Population: **3,769**

Employees:

    Full Time:

    Part Time: **24**

    Salaries Paid: **\$5,479**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$219,097</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$58</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$217,390</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$173,594</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$58</b>	\$89	\$61
Per Capita Expenditures:	<b>\$46</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$43,796</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>151.44%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$262,893</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$70</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$262,893</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$33,450</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$9</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Maeystown Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$74,581**

Equalized Assessed Valuation: **\$21,973,489**

Population: **1,400**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$36,319</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$77,476</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$67,165</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$55</b>	\$89	\$61
Per Capita Expenditures:	<b>\$48</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,311</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>69.43%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$46,630</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$33</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,066</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$36,564</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$49,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$35</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.22%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$49,608</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$76</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Malden Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$145,500**

Equalized Assessed Valuation: **\$19,598,187**

Population: **110**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$60,035</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$546</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$91,123</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$90,113</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$828</b>	\$89	\$61
Per Capita Expenditures:	<b>\$819</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,010</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>67.74%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$61,045</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$555</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Malta Fire Protection District**

Unit Code: **019/060/06** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$121,573**

Equalized Assessed Valuation: **\$45,297,086**

Population: **2,160**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,734</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$84,881</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$84,561</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$39</b>	\$89	\$61
Per Capita Expenditures:	<b>\$39</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$320</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>46.29%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$39,146</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$18</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Manhattan Fire Protection District**

Unit Code: **099/080/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,313,750**

Equalized Assessed Valuation: **\$291,189,395**

Population: **6,500**

Employees:

Full Time:

Part Time: **25**

Salaries Paid: **\$523,586**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,089,633</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,519,310</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,209,120</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$234</b>	\$258	\$175
Per Capita Expenditures:	<b>\$186</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$310,190</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>115.77%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,399,823</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$215</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,399,823</b>	\$2,120,139	\$1,132,721

**FISCAL YEAR 2008**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$120,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$18</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Manlius Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$128,000**

Equalized Assessed Valuation: **\$16,269,837**

Population: **150**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$53,526</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$357</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$106,933</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$72,040</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$713</b>	\$89	\$61
Per Capita Expenditures:	<b>\$480</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$34,893</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>122.74%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$88,419</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$589</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text"/> \$	\$3,802	\$
Total Unreserved Funds:	<b>\$88,418</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text"/> \$	\$7,031	\$
Total Unrestricted Net Assets:	<input type="text"/> \$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$21,341</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$142</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **046/090/06** County: **KANKAKEE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,235,198**

Equalized Assessed Valuation: **\$266,350,326**

Population: **8,718**

Employees:

    Full Time: **12**

    Part Time: **24**

    Salaries Paid: **\$1,009,439**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$17,645</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,005,224</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,722,918</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$230</b>	\$258	\$175
Per Capita Expenditures:	<b>\$198</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$282,306</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>17.41%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$299,951</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$34</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>-\$2,343,579</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$82,679</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$9</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$94,560</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$21</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Maquon Fire Protection District**

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

Fiscal Year End: **5/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$70,400**

Equalized Assessed Valuation: **\$9,749,743**

Population: **400**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$26,681</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$46,425</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$50,998</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$116</b>	\$89	\$61
Per Capita Expenditures:	<b>\$127</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$4,573</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>43.35%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$22,108</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$55</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$101,058</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$109,862</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$275</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Marengo Fire Protection District**

Unit Code: **063/080/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,103,254**

Equalized Assessed Valuation: **\$403,970,227**

Population: **12,006**

Employees:

    Full Time: **5**

    Part Time: **44**

    Salaries Paid: **\$311,004**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$233,620</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$894,087</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$920,722</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$74</b>	\$258	\$175
Per Capita Expenditures:	<b>\$77</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$26,635</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>20.31%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$186,985</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$16</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$133,748</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$177,481</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$198,500</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$17</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Marine Fire Protection District**

Unit Code: **057/100/06** County: **MADISON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$228,000**

Equalized Assessed Valuation: **\$65,580,125**

Population: **5,900**

Employees:

    Full Time:

    Part Time: **40**

    Salaries Paid: **\$7,300**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$146,015</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$174,376</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$151,700</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$30</b>	\$89	\$61
Per Capita Expenditures:	<b>\$26</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$22,676</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>111.20%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$168,691</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$174,405</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Marissa Fire Protection District**

Unit Code: **088/130/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,930**

Equalized Assessed Valuation: **\$30,269,258**

Population: **4,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$182,468</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$116,120</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$86,837</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$29</b>	\$89	\$61
Per Capita Expenditures:	<b>\$22</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$29,283</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>243.85%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$211,751</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$53</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$211,751</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$51,634</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$13</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Maroa Countryside Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$117,670**

Equalized Assessed Valuation: **\$36,226,409**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$111,796</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$45</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$126,537</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$84,086</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$34</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$42,451</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>183.44%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$154,247</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$62</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$154,226</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$170,311</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$68</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Marseilles Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$421,000**

Equalized Assessed Valuation: **\$260,043,505**

Population: **6,000**

Employees:

    Full Time:

    Part Time: **32**

    Salaries Paid: **\$56,059**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$327,441</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$482,721</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$414,943</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$80</b>	\$89	\$61
Per Capita Expenditures:	<b>\$69</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$67,778</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>95.25%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$395,219</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$66</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$31,873</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$363,346</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Marshall Ambulance Service Fire Protection District**

Unit Code: **012/015/06** County: **CLARK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$242,149**

Equalized Assessed Valuation: **\$7,447,095**

Population: **7,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$122,414</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$525,680</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$505,099</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$75</b>	\$89	\$61
Per Capita Expenditures:	<b>\$72</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$20,581</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>40.19%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$202,995</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$202,995</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$60,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$9</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Martinsville Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$110,600**

Equalized Assessed Valuation: **\$21,842,279**

Population: **2,522**

Employees:

Full Time:

Part Time: **37**

Salaries Paid: **\$7,449**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,505</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$83,981</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$85,911</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$33</b>	\$89	\$61
Per Capita Expenditures:	<b>\$34</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$1,930</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>6.49%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$5,575</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$2</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$5,575</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$74,497</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$30</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$29,431</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$69,594</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$44,461</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$58</b>	\$89	\$61
Per Capita Expenditures:	<b>\$37</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$25,133</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>122.72%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$54,564</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$45</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$54,564</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$12,342	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$10	\$	\$
Revenue Collected During FY 08:	\$4,197	\$871	\$
Expenditures During FY 08:	\$4,016	\$824	\$
Per Capita Revenue:	\$3	\$1	\$
Per Capita Expenditures:	\$3	\$1	\$
Operating Income (loss):	\$181	\$47	\$
Ratio of Retained Earnings to Expenditures:	311.83%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$12,523	\$808	\$
Per Capita Ending Retained Earnings:	\$10	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$259,548</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$94,933</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$38,571</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$15</b>	\$89	\$61
Per Capita Expenditures:	<b>\$6</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$56,362</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>819.04%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$315,910</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$49</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$307,812</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$8,098</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Marywood Fire Protection District**

Unit Code: **045/100/06** County: **KANE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$71,410**

Equalized Assessed Valuation: **\$50,869,365**

Population: **3,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$109,673</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$44,061</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$46,433</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$15</b>	\$89	\$61
Per Capita Expenditures:	<b>\$15</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$2,372</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>231.09%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$107,301</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$36</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **088/140/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$253,375**

Equalized Assessed Valuation: **\$66,260,833**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$56,168</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$211,895</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$186,947</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$85</b>	\$89	\$61
Per Capita Expenditures:	<b>\$75</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$24,948</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>43.39%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$81,116</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$32</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$81,116</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$332,787</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$133</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mason City Fire Protection District**

Unit Code: **060/050/06** County: **MASON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$148,000**

Equalized Assessed Valuation: **\$30,773,917**

Population: **3,200**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$75,520</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$105,293</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$74,101</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$33</b>	\$89	\$61
Per Capita Expenditures:	<b>\$23</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$31,192</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>144.01%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$106,712</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$33</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$106,711</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$70,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$10</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$59,038</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$128,555</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$80,448</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$86</b>	\$89	\$61
Per Capita Expenditures:	<b>\$54</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$48,107</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>146.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$117,585</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$78</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$117,585</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$191,489</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$128</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mc Nabb Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$530,050**

Equalized Assessed Valuation: **\$19,890,625**

Population: **600**

Employees:

    Full Time: **1**

    Part Time: **29**

    Salaries Paid: **\$259,501**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$97,032</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$162</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$119,994</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$120,949</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$200</b>	\$89	\$61
Per Capita Expenditures:	<b>\$202</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$955</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>34.71%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$41,983</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$70</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,812</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$31,922</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$180,657</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$301</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$63,990</b>	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$107</b>	\$	\$
Revenue Collected During FY 08:	<b>\$354,099</b>	\$871	\$
Expenditures During FY 08:	<b>\$382,327</b>	\$824	\$
Per Capita Revenue:	<b>\$590</b>	\$1	\$
Per Capita Expenditures:	<b>\$637</b>	\$1	\$
Operating Income (loss):	<b>-\$28,228</b>	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>19.58%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	<b>\$74,862</b>	\$808	\$
Per Capita Ending Retained Earnings:	<b>\$125</b>	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Meadowbrook Fire Protection District**

Unit Code: **057/120/06** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,150**

Equalized Assessed Valuation: **\$32,118,652**

Population: **2,700**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$3,000**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$97,606</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$95,288</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$144,054</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$35</b>	\$89	\$61
Per Capita Expenditures:	<b>\$53</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$48,766</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>33.90%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$48,840</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$18</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$71</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$48,769</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$275,835</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$102</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$140,356</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$281</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Media-Stronghurst-Terre Haute Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$162,000**

Equalized Assessed Valuation: **\$20,570,213**

Population: **2,000**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$2,200**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$102,339</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$51</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$59,669</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$52,549</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$30</b>	\$89	\$61
Per Capita Expenditures:	<b>\$26</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$7,120</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>208.30%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$109,459</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$55</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mendon Fire Protection District**

Unit Code: **001/080/06** County: **ADAMS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,063**

Equalized Assessed Valuation: **\$15,421,347**

Population: **1,100**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$12,384</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$39,639</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$33,063</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$36</b>	\$89	\$61
Per Capita Expenditures:	<b>\$30</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,576</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.35%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$18,960</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$17</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$18,961</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$28,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$25</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$102,791</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$40</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Metamora Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$56,456**

Equalized Assessed Valuation: **\$54,336,516**

Population: **5,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$5,998</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>-\$1</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$54,040</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$24,721</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$11</b>	\$89	\$61
Per Capita Expenditures:	<b>\$5</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$29,319</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>94.34%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$23,321</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$5</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$327,905</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$50</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mid-Piatt Fire Protection District**

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

Fiscal Year End: **5/3/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$359,750**

Equalized Assessed Valuation: **\$56,031,357**

Population: **3,000**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$2,250**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$306,593</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$181,958</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$269,851</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$61</b>	\$89	\$61
Per Capita Expenditures:	<b>\$90</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$87,893</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>81.04%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$218,700</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$73</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$218,700</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$60,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$20</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Midway Fire Protection District**

Unit Code: **088/150/06** County: **ST. CLAIR**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$127,822**

Equalized Assessed Valuation: **\$3,517,593**

Population: **7,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$9,400</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$48,660</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$55,731</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$6</b>	\$89	\$61
Per Capita Expenditures:	<b>\$7</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$7,071</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>4.18%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$2,329</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$100,105</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>-\$97,776</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$43,750</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$6</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Milford Fire Protection District**

Unit Code: **038/140/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$128,600**

Equalized Assessed Valuation: **\$18,539,416**

Population: **2,420**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$83,538</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$75,666</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$81,583</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$31</b>	\$89	\$61
Per Capita Expenditures:	<b>\$34</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$5,917</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>95.14%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$77,621</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$32</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$77,621</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,437</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$4</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$166,118</b>	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$69</b>	\$	\$
Revenue Collected During FY 08:	<b>\$63,168</b>	\$871	\$
Expenditures During FY 08:	<b>\$38,512</b>	\$824	\$
Per Capita Revenue:	<b>\$26</b>	\$1	\$
Per Capita Expenditures:	<b>\$16</b>	\$1	\$
Operating Income (loss):	<b>\$24,656</b>	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>495.36%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	<b>\$190,774</b>	\$808	\$
Per Capita Ending Retained Earnings:	<b>\$79</b>	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Milledgeville Fire Protection District**

Unit Code: **008/030/06** County: **CARROLL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$445,400**

Equalized Assessed Valuation: **\$37,417,224**

Population: **2,650**

Employees:

Full Time:

Part Time: **55**

Salaries Paid: **\$18,275**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$112,865</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$301,299</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$259,535</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$114</b>	\$89	\$61
Per Capita Expenditures:	<b>\$98</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$41,764</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>59.58%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$154,629</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$58</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$154,629</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$255,500</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$96</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$115,456</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$268,984</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$160,328</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$36</b>	\$89	\$61
Per Capita Expenditures:	<b>\$21</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$108,656</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>139.78%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$224,112</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$30</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$224,112</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$13,367</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$2</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Minonk Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$191,091**

Equalized Assessed Valuation: **\$35,085,996**

Population: **2,550**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$12,600**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$190,805</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$86,702</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$44,628</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$34</b>	\$89	\$61
Per Capita Expenditures:	<b>\$18</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$42,074</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>521.82%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$232,879</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$91</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$232,881</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Minooka Fire Protection District**

Unit Code: **032/030/06** County: **GRUNDY**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,057,510**

Equalized Assessed Valuation: **\$476,365,390**

Population: **10,305**

Employees:

    Full Time: **3**

    Part Time: **20**

    Salaries Paid: **\$1,047,981**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,668,294</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$453</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,201,955</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,459,576</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$408</b>	\$258	\$175
Per Capita Expenditures:	<b>\$336</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$742,379</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>156.40%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$5,410,673</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$525</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,620,076</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$2,790,596</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mitchell Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$306,089**

Equalized Assessed Valuation: **\$61,618,505**

Population: **7,500**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$41,151**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$190,002</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$395,264</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$370,237</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$53</b>	\$89	\$61
Per Capita Expenditures:	<b>\$49</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$25,027</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>58.08%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$215,029</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$215,029</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$402,216</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$54</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mokena Fire Protection District**

Unit Code: **099/090/06** County: **WILL**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,811,359**

Equalized Assessed Valuation: **\$660,613,117**

Population: **38,000**

Employees:

    Full Time: **20**

    Part Time:

    Salaries Paid: **\$1,602,954**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$459,208</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$3,492,608</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,111,137</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$92</b>	\$258	\$175
Per Capita Expenditures:	<b>\$82</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$381,471</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>27.02%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$840,679</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$22</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$940,008</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>-\$98,794</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$397,903</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$82</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.08%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$331,126</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$207</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.88%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Montgomery-Countryside Fire Protection District	
<b>Unit Code:</b>	045/120/06	<b>County:</b> KANE
<b>Fiscal Year End:</b>	5/31/2008	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$1,692,045	
<b>Equalized Assessed Valuation:</b>	\$176,906,896	
<b>Population:</b>	99,999	
<b>Employees:</b>		
<b>Full Time:</b>	99	
<b>Part Time:</b>	99	
<b>Salaries Paid:</b>	\$359,343	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$490,838	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$5	\$134	\$65
Revenue Collected During FY 08:	\$1,332,271	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$1,321,029	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$13	\$258	\$175
Per Capita Expenditures:	\$13	\$246	\$168
Revenues over (under) Expenditures:	\$11,242	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	38.01%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$502,080	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$5	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$1,066,944	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Moro Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,775**

Equalized Assessed Valuation: **\$6,024,278**

Population: **500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$323</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$17,496</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$15,861</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$35</b>	\$89	\$61
Per Capita Expenditures:	<b>\$32</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,635</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>12.34%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$1,958</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$4</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Morris Ambulance and Fire Protection District**

Unit Code: **032/040/06** County: **GRUNDY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,512,933**

Equalized Assessed Valuation: **\$541,545,624**

Population: **12,000**

Employees:

    Full Time:

    Part Time: **52**

    Salaries Paid: **\$490,054**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,225,384</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,987,208</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,239,689</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$166</b>	\$258	\$175
Per Capita Expenditures:	<b>\$103</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$747,519</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>159.14%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,972,903</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$164</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,411,812</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$561,091</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Morrisonville-Palmer Fire Protection District**

Unit Code: **011/035/06** County: **CHRISTIAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$507,954**

Equalized Assessed Valuation: **\$27,507,352**

Population: **2,001**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$12,557</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$107,382</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$92,764</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$54</b>	\$89	\$61
Per Capita Expenditures:	<b>\$46</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$14,618</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>29.29%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$27,175</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,236</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$18,939</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$378,258</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$189</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Morton Area Farmers' Fire Protection District**

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

Fiscal Year End: **6/17/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,272**

Equalized Assessed Valuation: **\$47,951,306**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$23,133</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$30,244</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$28,124</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$12</b>	\$89	\$61
Per Capita Expenditures:	<b>\$11</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,120</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>89.79%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$25,253</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **086/010/06** County: **SHELBY**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$145,732**

Equalized Assessed Valuation: **\$38,048,365**

Population: **2,175**

Employees:

    Full Time:

    Part Time: **24**

    Salaries Paid: **\$12,795**

#### Blended Component Units

Number Submitted = 1  
MOWEAQUA COMMUNITY FIRE PROTECTI

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$195,311</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$90</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$82,579</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$46,158</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$38</b>	\$89	\$61
Per Capita Expenditures:	<b>\$21</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$36,421</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>502.04%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$231,732</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$107</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$231,732</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mt. Hope - Funks Grove Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$119,800**

Equalized Assessed Valuation: **\$33,133,976**

Population: **1,500**

Employees:

    Full Time:

    Part Time: **18**

    Salaries Paid: **\$47,492**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$37,190</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$158,448</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$151,795</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$106</b>	\$89	\$61
Per Capita Expenditures:	<b>\$101</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,653</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>28.88%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$43,843</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$43,843</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$89,949</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$60</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **8/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$553,870**

Equalized Assessed Valuation: **\$58,021,988**

Population: **3,013**

Employees:

    Full Time: **9**

    Part Time: **40**

    Salaries Paid: **\$284,287**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$506,750</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$705,321</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$640,274</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$234</b>	\$89	\$61
Per Capita Expenditures:	<b>\$213</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$65,047</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>89.31%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$571,797</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$190</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$571,797</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$91,030</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$30</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$143,000**

Equalized Assessed Valuation: **\$33,288,887**

Population: **3,447**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$2,746**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$60,397</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$171,857</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$134,513</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$50</b>	\$89	\$61
Per Capita Expenditures:	<b>\$39</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$37,344</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>72.66%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$97,741</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$28</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$97,741</b>	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$115,328</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$33</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **054/080/06** County: **LOGAN**

Fiscal Year End: **6/15/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$230,600**

Equalized Assessed Valuation: **\$43,422,234**

Population: **2,300**

Employees:

    Full Time:

    Part Time: **56**

    Salaries Paid: **\$10,446**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$54,065</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$188,487</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$217,153</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$82</b>	\$89	\$61
Per Capita Expenditures:	<b>\$94</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$28,666</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>11.70%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$25,399</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$11</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$25,399</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$895,326</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$389</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **10/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$711,491**

Equalized Assessed Valuation: **\$111,309,264**

Population: **5,097**

Employees:

    Full Time: **2**

    Part Time: **3**

    Salaries Paid: **\$127,377**

#### Blended Component Units

Number Submitted = 1  
Pension Trust Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$302,960</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$59</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$419,267</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$407,418</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$82</b>	\$89	\$61
Per Capita Expenditures:	<b>\$80</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$11,849</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>77.27%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$314,809</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$62</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$334,779</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$780,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$153</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,953</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$89,766</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$86,793</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$36</b>	\$89	\$61
Per Capita Expenditures:	<b>\$35</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,973</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>9.13%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$7,926</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$3</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$7,926</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$193,659</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$77</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Murphysboro-Pomona-Somerset  
Fire Protection District**

Unit Code: **039/020/06** County: **JACKSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$426,000**

Equalized Assessed Valuation: **\$87,782,488**

Population: **9,200**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$37,616**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$737,143</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$80</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$188,504</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$126,900</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$20</b>	\$89	\$61
Per Capita Expenditures:	<b>\$14</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$61,604</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>629.43%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$798,747</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$87</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$220,708</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$293,808</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$66,102</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$7</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$975,264</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,036,495</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$925,444</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$7</b>	\$258	\$175
Per Capita Expenditures:	<b>\$6</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$111,051</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>117.38%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,086,315</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$7</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,086,315</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Nashville Fire Protection District**

Unit Code: **095/040/06** County: **WASHINGTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$539,230**

Equalized Assessed Valuation: **\$71,732,484**

Population: **5,270**

Employees:

    Full Time: **1**

    Part Time: **27**

    Salaries Paid: **\$74,252**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$227,837</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$308,786</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$227,492</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$59</b>	\$89	\$61
Per Capita Expenditures:	<b>\$43</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$81,294</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>138.70%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$315,532</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$60</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$37,709</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$277,823</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$361,172</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$69</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Nauvoo Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$139,560**

Equalized Assessed Valuation: **\$38,254,693**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **27**

    Salaries Paid: **\$28,467**

#### Blended Component Units

Number Submitted = 3

NAUVOO FIRE PROTECTION DISTRICT  
 NFPD EMS  
 NFPD INSURANCE

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$69,420</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$164,773</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$182,332</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$66</b>	\$89	\$61
Per Capita Expenditures:	<b>\$73</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$17,559</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>28.44%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$51,861</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$21</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$51,862</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$78,724</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$31</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Neoga Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$670,450**

Equalized Assessed Valuation: **\$41,900,217**

Population: **3,100**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$112,852**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$124,016</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$505,016</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$387,711</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$163</b>	\$89	\$61
Per Capita Expenditures:	<b>\$125</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$117,305</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>62.24%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$241,321</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$78</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$59,335</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$185,596</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$35,230</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$11</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **New Berlin Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$85,000**

Equalized Assessed Valuation: **\$21,922,682**

Population: **1,124**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$5,265**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$36,802</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$67,698</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$64,961</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$60</b>	\$89	\$61
Per Capita Expenditures:	<b>\$58</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,737</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>60.87%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$39,539</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$35</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **New Boston-Eliza Fire Protection District**

Unit Code: **066/040/06** County: **MERCER**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$273,245**

Equalized Assessed Valuation: **\$14,032,743**

Population: **2,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$106,943</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$49</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$193,270</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$212,393</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$88</b>	\$89	\$61
Per Capita Expenditures:	<b>\$97</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$19,123</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>45.75%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$97,166</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$44</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$97,163</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$37,409</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$38,963</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$28,219</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$92</b>	\$89	\$61
Per Capita Expenditures:	<b>\$66</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,744</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>170.64%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$48,153</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$113</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$24,021</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$57</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

#### Blended Component Units

Number Submitted = 1

New Douglas Fire Protection District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$53,769</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$61</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$54,141</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$39,398</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$62</b>	\$89	\$61
Per Capita Expenditures:	<b>\$45</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$14,743</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>173.90%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$68,512</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$78</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$68,513</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$139,515</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$440</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **New Lenox Fire Protection District**

Unit Code: **099/100/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,923,520**

Equalized Assessed Valuation: **\$1,217,405,241**

Population: **34,000**

Employees:

    Full Time: **7**

    Part Time: **29**

    Salaries Paid: **\$314,816**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,137,166</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,571,002</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$4,322,412</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$134</b>	\$258	\$175
Per Capita Expenditures:	<b>\$127</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$248,590</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>32.06%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,385,756</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$41</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$325,493</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,060,263</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$584,514</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$17</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$362,624	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	-\$121	\$66	\$35
Revenue Collected During FY 08:	\$347,755	\$172,084	\$125,274
Expenditures During FY 08:	\$360,377	\$174,924	\$106,335
Per Capita Revenue:	\$116	\$89	\$61
Per Capita Expenditures:	\$120	\$89	\$54
Revenues over (under) Expenditures:	-\$12,622	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	-48.32%	122.94%	74.95%
Ending Fund Balance for FY 08:	-\$174,151	\$142,611	\$82,431
Per Capita Ending Fund Balance:	-\$58	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	-\$174,151	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$370,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$123</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.68%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$55,107</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$110</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$36,220</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$85,048</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$72</b>	\$89	\$61
Per Capita Expenditures:	<b>\$170</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$48,828</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>7.38%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$6,279</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$13</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$6,279</b>	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$118,716</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$37</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$145,669</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$146</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$59,791</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$38,272</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$60</b>	\$89	\$61
Per Capita Expenditures:	<b>\$38</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$21,519</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>436.84%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$167,188</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$167</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$167,188</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Newport Fire Protection District**

Unit Code: **049/100/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,413,683**

Equalized Assessed Valuation: **\$263,971,156**

Population: **7,000**

Employees:

    Full Time: **5**

    Part Time: **40**

    Salaries Paid: **\$452,641**

#### Blended Component Units

Number Submitted = 1  
Newport Township Firefighters Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$222,324</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,239,544</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,114,111</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$177</b>	\$258	\$175
Per Capita Expenditures:	<b>\$159</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$125,433</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>25.14%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$280,054</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$40</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$169,481</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$127,953</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$100,017</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$14</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$19,128</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$8</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$501,994**

Equalized Assessed Valuation: **\$26,213,400**

Population: **3,260**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$960**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$71,749</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$86,795</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$49,852</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$27</b>	\$89	\$61
Per Capita Expenditures:	<b>\$15</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$36,943</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>218.03%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$108,692</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$33</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$108,693</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Norris City Fire Protection District**

Unit Code: **097/020/06** County: **WHITE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$170,000**

Equalized Assessed Valuation: **\$18,598,470**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$5,291**

#### Blended Component Units

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

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$142,348</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$64,990</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$86,437</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$16</b>	\$89	\$61
Per Capita Expenditures:	<b>\$22</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$21,447</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>139.87%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$120,901</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$30</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,355,094</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$249</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **North Boone #5 Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,548**

Equalized Assessed Valuation: **\$17,487,843**

Population: **938**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$375**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$112,058</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$119</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$22,360</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$9,033</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$10</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$13,327</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>1388.08%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$125,385</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$134</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **North Calhoun Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$22,550**

Equalized Assessed Valuation: **\$13,909,236**

Population: **1,150**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$16,446</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$30,146</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$41,345</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$26</b>	\$89	\$61
Per Capita Expenditures:	<b>\$36</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$11,199</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>19.95%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$8,247</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$7</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$8,247</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$3</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **North Maine Fire Protection District**

Unit Code: **016/170/06** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,880,784**

Equalized Assessed Valuation: **\$435,846,120**

Population: **28,000**

Employees:

Full Time: **26**

Part Time: **1**

Salaries Paid: **\$1,710,242**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,837,512</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$3,396,227</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,300,313</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$121</b>	\$258	\$175
Per Capita Expenditures:	<b>\$118</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$95,914</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>58.58%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,933,426</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$69</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$5,099,895</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **North Palos Fire Protection District**

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

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,181,330**

Equalized Assessed Valuation: **\$481,908,618**

Population: **23,000**

Employees:

    Full Time: **25**

    Part Time: **37**

    Salaries Paid: **\$2,196,776**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,739,168</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$76</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,075,835</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$4,517,989</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$177</b>	\$258	\$175
Per Capita Expenditures:	<b>\$196</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$442,154</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>28.71%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,297,014</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$56</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$150,281</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$561,039</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$585,694</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$25</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **North Park Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,873,000**

Equalized Assessed Valuation: **\$194,512,608**

Population: **6,000**

Employees:

    Full Time: **1**

    Part Time: **69**

    Salaries Paid: **\$170,152**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$869,422</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$145</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$841,895</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$852,399</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$140</b>	\$89	\$61
Per Capita Expenditures:	<b>\$142</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$10,504</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>100.76%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$858,918</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$143</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$858,918</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$32,605</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$47</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$118,751</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$148</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **North Westmont Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$41,300**

Equalized Assessed Valuation: **\$33,176,028**

Population: **4,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$76,810</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$42,669</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$23,991</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$11</b>	\$89	\$61
Per Capita Expenditures:	<b>\$6</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$18,678</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>398.02%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$95,488</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$24</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northern Tazewell Fire Protection District**

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

Fiscal Year End: **5/1/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$314,300**

Equalized Assessed Valuation: **\$46,038,720**

Population: **15,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$229,753</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$194,163</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$265,918</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$13</b>	\$89	\$61
Per Capita Expenditures:	<b>\$18</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$71,755</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>59.42%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$157,998</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$11</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$157,998</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northlake Fire Protection District**

Unit Code: **016/160/06** County: **COOK**

Fiscal Year End: **1/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,026,756**

Equalized Assessed Valuation: **\$272,600,000**

Population: **7,500**

Employees:

    Full Time: **16**

    Part Time: **17**

    Salaries Paid: **\$1,355,556**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,521,498</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$203</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$3,127,150</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,016,091</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$417</b>	\$258	\$175
Per Capita Expenditures:	<b>\$402</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$111,059</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>54.13%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,632,557</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$218</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,632,557</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$265,060</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$35</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northwest Fire Protection District**

Unit Code: **101/070/06** County: **WINNEBAGO**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$824,500**

Equalized Assessed Valuation: **\$67,664,488**

Population: **3,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$174,033</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$58</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$282,657</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$370,346</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$94</b>	\$89	\$61
Per Capita Expenditures:	<b>\$123</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$87,689</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>65.09%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$241,076</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$80</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$241,076</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northwest Homer Fire Protection District**

Unit Code: **099/110/06** County: **WILL**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,240,105**

Equalized Assessed Valuation: **\$584,460,861**

Population: **14,500**

Employees:

    Full Time: **4**

    Part Time: **42**

    Salaries Paid: **\$849,704**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$920,212</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$63</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,085,795</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,931,815</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$144</b>	\$258	\$175
Per Capita Expenditures:	<b>\$133</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$153,980</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>55.61%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,074,192</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$74</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,074,192</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northwest St. Clair Fire Protection District**

Unit Code: **088/175/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$834,612**

Equalized Assessed Valuation: **\$92,160,628**

Population: **9,000**

Employees:

    Full Time: **1**

    Part Time: **33**

    Salaries Paid: **\$103,344**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$706,571</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$79</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$410,929</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$308,913</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$46</b>	\$89	\$61
Per Capita Expenditures:	<b>\$34</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$102,016</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>261.75%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$808,587</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$90</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$130,985</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$776,008</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$805,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$89</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.87%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Norwood Park Fire Protection District**

Unit Code: **016/190/06** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,114,731**

Equalized Assessed Valuation: **\$924,315,307**

Population: **25,000**

Employees:

    Full Time: **25**

    Part Time:

    Salaries Paid: **\$1,931,700**

#### Blended Component Units

Number Submitted = 1  
Fire Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,099,303</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$164</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$5,124,281</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$5,011,026</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$205</b>	\$258	\$175
Per Capita Expenditures:	<b>\$200</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$113,255</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>84.53%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$4,236,060</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$169</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$3,497,969</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **063/100/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,348,500**

Equalized Assessed Valuation: **\$157,054,045**

Population: **4,563**

Employees:

Full Time:

Part Time: **51**

Salaries Paid: **\$394,575**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$2,308</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>-\$1</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$789,739</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$654,745</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$173</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$143</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$134,994</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>20.27%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$132,686</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$132,686</b>	<b>\$56,195</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$178,894</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$39</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Oakbrook Terrace Fire Protection District</b>	
<b>Unit Code:</b>	022/080/06	<b>County:</b> DUPAGE
<b>Fiscal Year End:</b>	5/31/2008	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$1,310,654	
<b>Equalized Assessed Valuation:</b>	\$250,618,567	
<b>Population:</b>	5,000	
<b>Employees:</b>		
<b>Full Time:</b>	8	
<b>Part Time:</b>	14	
<b>Salaries Paid:</b>	\$775,413	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$241,186</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>-\$48</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,337,202</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,408,601</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$267</b>	\$258	\$175
Per Capita Expenditures:	<b>\$282</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$71,399</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>-22.19%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>-\$312,585</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>-\$63</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>-\$605,086</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$327,746</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$66</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$52,872</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$59</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$394,990**

Equalized Assessed Valuation: **\$18,370,479**

Population: **1,500**

Employees:

    Full Time:

    Part Time: **39**

    Salaries Paid: **\$84,183**

#### Blended Component Units

Number Submitted = 1

Oakland Community Fire Protection District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$183,679</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$122</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$175,015</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$183,896</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$117</b>	\$89	\$61
Per Capita Expenditures:	<b>\$123</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$8,881</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>103.43%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$190,199</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$127</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$141,184</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$78,590</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$75,524</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$76,563</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$22</b>	\$89	\$61
Per Capita Expenditures:	<b>\$22</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$1,039</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>101.29%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$77,551</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$22</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$77,551</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Oblong Fire Protection District**

Unit Code: **017/040/06** County: **CRAWFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,700**

Equalized Assessed Valuation: **\$26,393,132**

Population: **3,190**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$29,233**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$86,254</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$108,071</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$270,714</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$34</b>	\$89	\$61
Per Capita Expenditures:	<b>\$85</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$162,643</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>28.30%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$76,611</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$24</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$947</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$75,665</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$140,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$44</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Odell Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$97,600**

Equalized Assessed Valuation: **\$22,499,921**

Population: **1,150**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$14,210**

#### Blended Component Units

Number Submitted = 2  
 Odell Fire Protection District  
 Tort Liability

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$221,036</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$192</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$213,715</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$241,286</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$186</b>	\$89	\$61
Per Capita Expenditures:	<b>\$210</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$27,571</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>80.18%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$193,465</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$168</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$148,396</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Odin Fire Protection District**

Unit Code: **058/040/06** County: **MARION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$73,000**

Equalized Assessed Valuation: **\$11,749,571**

Population: **2,284**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$120,645</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$53</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$162,093</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$224,119</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$71</b>	\$89	\$61
Per Capita Expenditures:	<b>\$98</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$62,026</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>26.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$58,619</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$26</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$58,619</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$95,678</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$42</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,120,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$141</b>	\$47	\$3
General Obligation Debt over EAV:	<b>1.19%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ogden-Royal Fire Protection District**

Unit Code: **010/090/06** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$262,095**

Equalized Assessed Valuation: **\$34,218,560**

Population: **1,550**

Employees:

Full Time:

Part Time: **29**

Salaries Paid: **\$6,491**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$131,627</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$85</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$148,194</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$95,465</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$96</b>	\$89	\$61
Per Capita Expenditures:	<b>\$62</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$52,729</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>193.11%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$184,356</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$119</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$184,356</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ogle-Lee Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$651,000**

Equalized Assessed Valuation: **\$110,914,197**

Population: **3,500**

Employees:

    Full Time:

    Part Time: **59**

    Salaries Paid: **\$47,396**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$148,293</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$386,139</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$335,296</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$110</b>	\$89	\$61
Per Capita Expenditures:	<b>\$96</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$50,843</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>59.39%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$199,136</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$57</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$199,136</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Oglesby Fire Protection District**

Unit Code: **050/090/06** County: **LASALLE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,000**

Equalized Assessed Valuation: **\$27,093,273**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$89,196</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$89</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$25,858</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$14,489</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$26</b>	\$89	\$61
Per Capita Expenditures:	<b>\$14</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$11,369</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>694.08%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$100,565</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$101</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$100,566</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ohio Fire Protection District**

Unit Code: **006/110/06** County: **BUREAU**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$80,653**

Equalized Assessed Valuation: **\$19,418,300**

Population: **980**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$14,251</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$67,787</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$91,752</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$69</b>	\$89	\$61
Per Capita Expenditures:	<b>\$94</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$23,965</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>8.89%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$8,157</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$9,800</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$10</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Okawville Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$156,977**

Equalized Assessed Valuation: **\$28,204,033**

Population: **2,417**

Employees:

    Full Time:

    Part Time: **31**

    Salaries Paid: **\$16,069**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$158,783</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$148,199</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$143,464</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$61</b>	\$89	\$61
Per Capita Expenditures:	<b>\$59</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$4,735</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>113.98%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$163,518</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$68</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$163,518</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Olney Township Fire Protection District**

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,200</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	<b>\$59,210</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$59,210</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$20</b>	\$89	\$61
Per Capita Expenditures:	<b>\$20</b>	\$89	\$54
Revenues over (under) Expenditures:	\$	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>2.03%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$1,200</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Olympia Gardens Fire Protection District**

Unit Code: **016/210/06** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,710**

Equalized Assessed Valuation: **\$2,808,456**

Population: **246**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$25,610</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$104</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$21,791</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$12,464</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$89</b>	\$89	\$61
Per Capita Expenditures:	<b>\$51</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$9,327</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>280.30%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$34,937</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$142</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Onarga Fire Protection District**

Unit Code: **038/150/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$270,300**

Equalized Assessed Valuation: **\$18,426,359**

Population: **1,500**

Employees:

    Full Time:

    Part Time: **24**

    Salaries Paid: **\$9,985**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$59,945</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$80,709</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$83,736</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$54</b>	\$89	\$61
Per Capita Expenditures:	<b>\$56</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$3,027</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>67.97%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$56,918</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$38</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$56,918</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$104,718</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$42</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$76,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$30</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$12,291</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$10</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Oregon Fire Protection District**

Unit Code: **071/075/06** County: **OGLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$722,483**

Equalized Assessed Valuation: **\$130,504,155**

Population: **5,000**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$9,250**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$568,442</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$114</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$483,532</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$408,568</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$97</b>	\$89	\$61
Per Capita Expenditures:	<b>\$82</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$74,964</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>157.48%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$643,406</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$129</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,925</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$641,481</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Orion Fire Protection District**

Unit Code: **037/080/06** County: **HENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$407,475**

Equalized Assessed Valuation: **\$83,321,848**

Population: **3,000**

Employees:

    Full Time:

    Part Time: **48**

    Salaries Paid: **\$47,216**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$462,671</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$154</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$369,873</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$456,747</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$123</b>	\$89	\$61
Per Capita Expenditures:	<b>\$152</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$86,874</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>82.28%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$375,797</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$125</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$375,797</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$209,211</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$70</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Orland Fire Protection District**

Unit Code: **016/230/06** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,754,875**

Equalized Assessed Valuation: **\$2,586,188,231**

Population: **75,000**

Employees:

    Full Time: **137**

    Part Time: **13**

    Salaries Paid: **\$12,654,067**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$13,388,609</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$26,031,173</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$24,997,840</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$347</b>	\$258	\$175
Per Capita Expenditures:	<b>\$333</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$1,033,333</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>52.41%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$13,101,942</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$175</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,310,447</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$10,653,530</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$9,881,110</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$132</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.28%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Osco Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$197,000**

Equalized Assessed Valuation: **\$28,370,205**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$71,518</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$176,321</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$138,302</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$118</b>	\$89	\$61
Per Capita Expenditures:	<b>\$92</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$38,019</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>79.20%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$109,537</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$73</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$109,537</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Oswego Fire Protection District**

Unit Code: **047/050/06** County: **KENDALL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,646,966**

Equalized Assessed Valuation: **\$1,397,119,372**

Population: **25,000**

Employees:

    Full Time:

    Part Time: **40**

    Salaries Paid: **\$580,839**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,086,888</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$123</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$9,614,254</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$8,615,436</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$385</b>	\$258	\$175
Per Capita Expenditures:	<b>\$345</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$998,818</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>47.42%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$4,085,706</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$163</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,750,229</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,335,476</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Otto Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$488,450**

Equalized Assessed Valuation: **\$43,636,490**

Population: **2,500**

Employees:

    Full Time: **3**

    Part Time:

    Salaries Paid: **\$39,331**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$229,192</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$92</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$273,188</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$480,418</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$109</b>	\$89	\$61
Per Capita Expenditures:	<b>\$192</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$207,230</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>14.98%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$71,962</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$71,963</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$72,251</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$29</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Owaneco Fire Protection District**

Unit Code: **011/040/06** County: **CHRISTIAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$158,292**

Equalized Assessed Valuation: **\$1,490,284**

Population: **1,400**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$4,300**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$69,530</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$48,273</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$46,963</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$34</b>	\$89	\$61
Per Capita Expenditures:	<b>\$34</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,310</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>150.84%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$70,840</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$51</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$78,960</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$134,174</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$204,739</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$13</b>	\$89	\$61
Per Capita Expenditures:	<b>\$20</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$70,565</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>4.10%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$8,395</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$8,395</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$41,383</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$4</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **016/240/06** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,013,423**

Equalized Assessed Valuation: **\$481,793,836**

Population: **15,000**

Employees:

    Full Time: **24**

    Part Time:

    Salaries Paid: **\$1,436,493**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,078,635</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$139</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$3,322,570</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,371,559</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$222</b>	\$258	\$175
Per Capita Expenditures:	<b>\$225</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$48,989</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>60.20%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$2,029,646</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$135</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$4,922,204</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$735,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$49</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$501,500</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$39</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Papineau Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,255**

Equalized Assessed Valuation: **\$5,802,950**

Population: **560**

Employees:

    Full Time:

    Part Time: **18**

    Salaries Paid: **\$3,790**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,622</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$36,404</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$34,568</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$65</b>	\$89	\$61
Per Capita Expenditures:	<b>\$62</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,836</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>10.00%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$3,458</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$6</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$26,125</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$47</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Patoka Fire Protection District**

Unit Code: **058/050/06** County: **MARION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$367,970**

Equalized Assessed Valuation: **\$17,285,652**

Population: **1,108**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$5,050**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$173,712</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$157</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$360,717</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$331,530</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$326</b>	\$89	\$61
Per Capita Expenditures:	<b>\$299</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$29,187</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>61.20%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$202,899</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$183</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$202,899</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$171,276</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$155</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Paw Paw Fire Protection District**

Unit Code: **052/070/06** County: **LEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$278,500**

Equalized Assessed Valuation: **\$47,046,748**

Population: **1,298**

Employees:

    Full Time:

    Part Time: **40**

    Salaries Paid: **\$37,128**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$155,534</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$120</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$216,509</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$269,761</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$167</b>	\$89	\$61
Per Capita Expenditures:	<b>\$208</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$53,252</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>37.92%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$102,282</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$79</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,458</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$96,824</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$26,116</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$20</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Pawnee Fire Protection District**

Unit Code: **083/140/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$283,350**

Equalized Assessed Valuation: **\$51,618,820**

Population: **5,000**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$10,400**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$252,487</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$321,453</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$211,179</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$64</b>	\$89	\$61
Per Capita Expenditures:	<b>\$42</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$110,274</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>171.78%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$362,761</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$73</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$362,761</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$331,930</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$66</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Paxton Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$187,956**

Equalized Assessed Valuation: **\$57,842,842**

Population: **5,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$36,413</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$185,887</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$208,045</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$37</b>	\$89	\$61
Per Capita Expenditures:	<b>\$42</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$22,158</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>6.85%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$14,255</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$3</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$14,255</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$105,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$21</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$74,352</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$30</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Pearl Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$11,190**

Equalized Assessed Valuation: **\$1,808,931**

Population: **400**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$23,282</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$58</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$6,749</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$4,319</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$17</b>	\$89	\$61
Per Capita Expenditures:	<b>\$11</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,430</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>612.18%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$26,440</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$66</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Pearl City Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$244,000**

Equalized Assessed Valuation: **\$28,988,164**

Population: **1,297**

Employees:

    Full Time:

    Part Time: **23**

    Salaries Paid: **\$6,917**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$698,811</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$539</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$236,111</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$241,393</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$182</b>	\$89	\$61
Per Capita Expenditures:	<b>\$186</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$5,282</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>287.30%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$693,529</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$535</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$275,193</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Pecatonica Fire Protection District**

Unit Code: **101/080/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,164,200**

Equalized Assessed Valuation: **\$100,000,696**

Population: **6,800**

Employees:

    Full Time: **2**

    Part Time: **55**

    Salaries Paid: **\$158,629**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$644,492</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$95</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$462,411</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$499,860</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$68</b>	\$89	\$61
Per Capita Expenditures:	<b>\$74</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$37,449</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>121.44%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$607,043</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$89</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$607,043</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

**FISCAL YEAR 2008**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Peotone Fire Protection District**

Unit Code: **099/115/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,305,881**

Equalized Assessed Valuation: **\$163,134,746**

Population: **7,000**

Employees:

    Full Time: **1**

    Part Time: **25**

    Salaries Paid: **\$502,806**

**Blended Component Units**

Number Submitted = 1  
Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 08:	<b>\$213,299</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,368,730</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,642,086</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$196</b>	\$258	\$175
Per Capita Expenditures:	<b>\$235</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$273,356</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>20.70%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$339,943</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$49</b>	\$143	\$70

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$66,582</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$273,362</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$814,204</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$116</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$81,730</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$81</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **065/030/06** County: **MENARD**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$72,380**

Equalized Assessed Valuation: **\$61,107,602**

Population: **24,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$15,805</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$67,970</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$77,875</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$3</b>	\$89	\$61
Per Capita Expenditures:	<b>\$3</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$9,905</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>7.58%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$5,900</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$5,900</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$79,247</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$3</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Philo Fire Protection District**

Unit Code: **010/110/06** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,897**

Equalized Assessed Valuation: **\$46,388,768**

Population: **1,800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$107,490</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$60</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$2,154</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$47,897</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$1</b>	\$89	\$61
Per Capita Expenditures:	<b>\$27</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$45,743</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>128.92%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$61,747</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$34</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$61,746</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$62,760</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$35</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$772,485**

Equalized Assessed Valuation: **\$56,733,984**

Population: **2,650**

Employees:

    Full Time:

    Part Time: **35**

    Salaries Paid: **\$27,451**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$432,285</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$163</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$316,689</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$135,890</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$120</b>	\$89	\$61
Per Capita Expenditures:	<b>\$51</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$180,799</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>451.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$613,084</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$231</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$613,081</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$116,415**

Equalized Assessed Valuation: **\$32,500**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$43,165**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$27,354</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$250,340</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$243,240</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$63</b>	\$89	\$61
Per Capita Expenditures:	<b>\$61</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$7,100</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>14.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$34,454</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$9</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$79,232</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$225,830</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$56</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Pingree Grove & Countryside Fire Protection District**

Unit Code: **045/140/06** County: **KANE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$914,908**

Equalized Assessed Valuation: **\$344,615,554**

Population: **3,507**

Employees:

    Full Time: **3**

    Part Time: **38**

    Salaries Paid: **\$434,963**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$621,238</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$177</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$961,722</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$851,543</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$274</b>	\$258	\$175
Per Capita Expenditures:	<b>\$243</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$110,179</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>85.89%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$731,417</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$209</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$731,417</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Piper City Fire Protection District**

Unit Code: **027/030/06** County: **FORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$96,300**

Equalized Assessed Valuation: **\$15,737,228**

Population: **1,050**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$11,573</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$62,197</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$57,611</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$59</b>	\$89	\$61
Per Capita Expenditures:	<b>\$55</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$4,586</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>28.05%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$16,159</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$15</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$117,700</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$112</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Plainfield Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,887,021**

Equalized Assessed Valuation: **\$1,615,905,342**

Population: **42,000**

Employees:

    Full Time: **38**

    Part Time: **90**

    Salaries Paid: **\$3,354,553**

#### Blended Component Units

Number Submitted = **1**

Fire Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,170,707</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$11,865,340</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$11,307,856</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$283</b>	\$258	\$175
Per Capita Expenditures:	<b>\$269</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$557,484</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>33.13%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$3,746,357</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$89</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$4,018,101</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,640,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$110</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.29%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$30,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$14</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Pleasant Plains Fire Protection District**

Unit Code: **083/150/06** County: **SANGAMON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$139,000**

Equalized Assessed Valuation: **\$50,185,287**

Population: **2,501**

Employees:

    Full Time:

    Part Time: **16**

    Salaries Paid: **\$8,230**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$58,294</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$141,279</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$174,492</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$56</b>	\$89	\$61
Per Capita Expenditures:	<b>\$70</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$33,213</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>14.37%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$25,081</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$25,081</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$49,821</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$20</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Pleasantview Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,707,769**

Equalized Assessed Valuation: **\$1,378,130,019**

Population: **19,000**

Employees:

Full Time: **54**

Part Time: **12**

Salaries Paid: **\$4,068,544**

#### Blended Component Units

Number Submitted = 1

Fire Fighters' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,470,697</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$9,191,468</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$8,731,272</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$484</b>	\$258	\$175
Per Capita Expenditures:	<b>\$460</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$460,196</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>22.15%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,933,910</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$102</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$957,466</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$961,266</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Pocahontas-Old Ripley Fire Protection District**

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

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$264,300**

Equalized Assessed Valuation: **\$18,567,298**

Population: **2,075**

Employees:

    Full Time: **2**

    Part Time: **44**

    Salaries Paid: **\$52,958**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$67,156</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$195,093</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$180,282</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$94</b>	\$89	\$61
Per Capita Expenditures:	<b>\$87</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$14,811</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>45.35%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$81,752</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$39</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$80,755</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Polo Fire Protection District**

Unit Code: **071/080/06** County: **OGLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$669,100**

Equalized Assessed Valuation: **\$64,034,976**

Population: **6,300**

Employees:

    Full Time:

    Part Time: **35**

    Salaries Paid: **\$45,696**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$263,436</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$438,917</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$423,744</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$70</b>	\$89	\$61
Per Capita Expenditures:	<b>\$67</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$15,173</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>65.75%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$278,609</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$44</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$264,609</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$48,865</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$8</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **053/080/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$152,500**

Equalized Assessed Valuation: **\$53,967,787**

Population: **2,450**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$3,300**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$242,927</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$99</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$162,779</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$91,947</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$66</b>	\$89	\$61
Per Capita Expenditures:	<b>\$38</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$70,832</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>341.24%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$313,759</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$128</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$313,758</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Powerton Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$266,601**

Equalized Assessed Valuation: **\$14,618,996**

Population: **100**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$5,438</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$54</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$261,158</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$261,663</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$2,612</b>	\$89	\$61
Per Capita Expenditures:	<b>\$2,617</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$505</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>1.89%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$4,933</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$49</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$4,933</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Prairie Du Pont Fire Protection District**

Unit Code: **088/190/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$313,325**

Equalized Assessed Valuation: **\$18,523,340**

Population: **4,500**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$3,750**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$122,531</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$254,625</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$240,412</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$57</b>	\$89	\$61
Per Capita Expenditures:	<b>\$53</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$14,213</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>56.88%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$136,744</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$30</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$83,821</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$74,338</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$337,567</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$75</b>	\$47	\$3
General Obligation Debt over EAV:	<b>1.73%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Prairie Licking Fire Protection District**

Unit Code: **017/045/06** County: **CRAWFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$64,100**

Equalized Assessed Valuation: **\$8,801,576**

Population: **875**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$8,517</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$44,220</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$43,876</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$50</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$344</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>20.20%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$8,861</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$22,217</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$25</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Prophetstown Fire Protection District**

Unit Code: **098/040/06** County: **WHITESIDE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$518,335**

Equalized Assessed Valuation: **\$48,354,635**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$114,580**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$427,274</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$378,633</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$518,334</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$95</b>	\$89	\$61
Per Capita Expenditures:	<b>\$130</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$139,701</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>55.48%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$287,573</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$72</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$287,573</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$917,446</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$45</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Q.E.M. Fire Protection District**

Unit Code: **042/010/06** County: **JERSEY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$525,000**

Equalized Assessed Valuation: **\$66,090,527**

Population: **4,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$470,144</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$104</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$200,957</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$120,733</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$45</b>	\$89	\$61
Per Capita Expenditures:	<b>\$27</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$80,224</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>455.86%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$550,368</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$122</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$381,338</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$645,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$143</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.98%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Randolph Township Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$214,950**

Equalized Assessed Valuation: **\$50,410,803**

Population: **3,268**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$18,144**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$72,815</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$110,335</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$101,836</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$34</b>	\$89	\$61
Per Capita Expenditures:	<b>\$31</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$8,499</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>79.85%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$81,314</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$81,314</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$280,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$86</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Rankin Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$73,225**

Equalized Assessed Valuation: **\$15,772,919**

Population: **1,400**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$57,062</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$62,878</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$42,342</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$45</b>	\$89	\$61
Per Capita Expenditures:	<b>\$30</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$20,536</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>183.27%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$77,599</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$55</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$44,634</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$9</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Raymond Fire Protection District**

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

Fiscal Year End: **7/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$122,650**

Equalized Assessed Valuation: **\$35,549,815**

Population: **1,177**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$39,148</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$137,021</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$134,650</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$116</b>	\$89	\$61
Per Capita Expenditures:	<b>\$114</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,371</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>30.83%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$41,519</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$35</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$41,519</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$352,135</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$299</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$61,719</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$76,742</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$72,910</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$17</b>	\$89	\$61
Per Capita Expenditures:	<b>\$16</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$3,832</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>89.91%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$65,551</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$15</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,095</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$57,456</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$32,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$7</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Reynolds Fire Protection District**

Unit Code: **081/140/06** County: **ROCK ISLAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$114,954**

Equalized Assessed Valuation: **\$31,764,162**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$170,344</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$114</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$126,503</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$183,532</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$84</b>	\$89	\$61
Per Capita Expenditures:	<b>\$122</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$57,029</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>61.74%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$113,315</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$76</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Richmond Fire Protection District**

Unit Code: **063/110/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,821,963**

Equalized Assessed Valuation: **\$116,012,897**

Population: **3,900**

Employees:

    Full Time: **1**

    Part Time: **42**

    Salaries Paid: **\$386,706**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$98,796</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>-\$25</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$750,578</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$1,205,290</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$192</b>	\$89	\$61
Per Capita Expenditures:	<b>\$309</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$454,712</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>-7.15%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>-\$86,207</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>-\$22</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>-\$86,207</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$580,626</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$149</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Richwood Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,600**

Equalized Assessed Valuation: **\$8,126,571**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$117,126</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$78</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$22,897</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$57,609</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$15</b>	\$89	\$61
Per Capita Expenditures:	<b>\$38</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$34,712</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>143.06%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$82,414</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$55</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$83,607</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ridge Farm Fire Protection District**

Unit Code: **092/070/06** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$188,985**

Equalized Assessed Valuation: **\$15,352,797**

Population: **989**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$109,376</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$111</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$84,052</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$64,253</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$85</b>	\$89	\$61
Per Capita Expenditures:	<b>\$65</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$19,799</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>201.04%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$129,175</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$131</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$71,163</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$58,012</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$879</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$1</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Rivoli Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$75,000**

Equalized Assessed Valuation: **\$13,800,644**

Population: **1,250**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$3,282**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$75,855</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$61</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$61,998</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$69,638</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$50</b>	\$89	\$61
Per Capita Expenditures:	<b>\$56</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$7,640</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>97.96%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$68,215</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$55</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$68,215</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Roanoke Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$430,875**

Equalized Assessed Valuation: **\$45,097,976**

Population: **3,000**

Employees:

    Full Time:

    Part Time: **36**

    Salaries Paid: **\$27,519**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$82,898</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$278,589</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$232,431</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$93</b>	\$89	\$61
Per Capita Expenditures:	<b>\$77</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$46,158</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>55.52%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$129,056</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$43</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$3,167</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$125,889</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$43,011</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$14</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Rochester Fire Protection District**

Unit Code: **083/160/06** County: **SANGAMON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$984,288**

Equalized Assessed Valuation: **\$139,941,056**

Population: **4,500**

Employees:

    Full Time:

    Part Time: **42**

    Salaries Paid: **\$48,318**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$191,739</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$733,787</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$616,902</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$163</b>	\$89	\$61
Per Capita Expenditures:	<b>\$137</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$116,885</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>26.56%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$163,847</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$36</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$337,451</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$436,280</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,230,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$273</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.88%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **089/090/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$252,599**

Equalized Assessed Valuation: **\$20,605,231**

Population: **758**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$57,361</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$76</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$132,030</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$102,637</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$174</b>	\$89	\$61
Per Capita Expenditures:	<b>\$135</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$29,393</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>84.53%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$86,754</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$114</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$86,755</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$599,500</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$791</b>	\$47	\$3
General Obligation Debt over EAV:	<b>2.91%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Rockdale Fire Protection District**

Unit Code: **099/125/06** County: **WILL**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$564,717**

Equalized Assessed Valuation: **\$80,839,232**

Population: **2,300**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$23,821**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$196,603</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$85</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$336,026</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$220,523</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$146</b>	\$89	\$61
Per Capita Expenditures:	<b>\$96</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$115,503</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>141.53%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$312,106</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$136</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13,897</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$298,209</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$49,935</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$22</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,110,861</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$404</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Rockton Fire Protection District**

Unit Code: **101/100/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,490,447**

Equalized Assessed Valuation: **\$230,088,555**

Population: **23,000**

Employees:

    Full Time:

    Part Time: **21**

    Salaries Paid: **\$277,393**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,111,408</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$92</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,457,782</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,493,253</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$63</b>	\$258	\$175
Per Capita Expenditures:	<b>\$65</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$35,471</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>139.10%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$2,077,068</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$90</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$2,077,068</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Roodhouse Fire Protection District**

Unit Code: **031/030/06** County: **GREENE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$64,500**

Equalized Assessed Valuation: **\$20,651,875**

Population: **6,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$28,595</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$79,561</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$77,198</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$13</b>	\$89	\$61
Per Capita Expenditures:	<b>\$13</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,363</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>40.10%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$30,958</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$5</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$30,958</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$39,388</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$7</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Roseville-Swan-Point Pleasant-Ellison Fire Protection District**

Unit Code: **094/030/06** County: **WARREN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$380,886**

Equalized Assessed Valuation: **\$37,346,167**

Population: **3,000**

Employees:

    Full Time: **1**

    Part Time: **47**

    Salaries Paid: **\$28,399**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$130,433</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$178,305</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$185,239</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$59</b>	\$89	\$61
Per Capita Expenditures:	<b>\$62</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$6,934</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>66.67%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$123,499</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$41</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$123,499</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Rosewood Heights Fire Protection District**

Unit Code: **057/160/06** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$269,410**

Equalized Assessed Valuation: **\$43,865,940**

Population: **4,262**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$45,092**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$179,664</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$189,908</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$164,470</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$45</b>	\$89	\$61
Per Capita Expenditures:	<b>\$39</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$25,438</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>124.70%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$205,102</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$48</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$62,662</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$142,441</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Rossville Fire Protection District**

Unit Code: **092/075/06** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,164,467**

Equalized Assessed Valuation: **\$17,195,545**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$74,486</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,112,905</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,144,450</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$742</b>	\$258	\$175
Per Capita Expenditures:	<b>\$763</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$31,545</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>3.75%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$42,941</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$29</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	<b>\$42,941</b>	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,025,100</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$683</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **075/055/06** County: **PIKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,500**

Equalized Assessed Valuation: **\$20,800,000**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,646</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$25,153</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$25,945</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$17</b>	\$89	\$61
Per Capita Expenditures:	<b>\$17</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$792</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>26.42%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$6,854</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$5</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$13,673</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$4</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Rutland-Dundee Twp Fire Protection District**

Unit Code: **045/150/06** County: **KANE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,623,355**

Equalized Assessed Valuation: **\$398,594,052**

Population: **12,000**

Employees:

    Full Time: **9**

    Part Time: **35**

    Salaries Paid: **\$821,903**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$595,006</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$50</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,822,534</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,611,557</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$152</b>	\$258	\$175
Per Capita Expenditures:	<b>\$134</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$210,977</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>50.01%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$805,983</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$67</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$2,443,657</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$88,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$7</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Salem Fire Protection District**

Unit Code: **058/060/06** County: **MARION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,094,195**

Equalized Assessed Valuation: **\$98,739,730**

Population: **7,551**

Employees:

    Full Time: **4**

    Part Time: **50**

    Salaries Paid: **\$267,572**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$469,625</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$62</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$621,778</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$621,578</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$82</b>	\$89	\$61
Per Capita Expenditures:	<b>\$82</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$200</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>75.59%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$469,825</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$62</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$93,264</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$376,561</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$50</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.38%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$64,973</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$49</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$18,600</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$65,566</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$58,746</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$82</b>	\$89	\$61
Per Capita Expenditures:	<b>\$73</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,820</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>43.27%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$25,420</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$32</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$25,420</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sandoval Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$430,877**

Equalized Assessed Valuation: **\$13,924,724**

Population: **3,589**

Employees:

    Full Time: **2**

    Part Time: **17**

    Salaries Paid: **\$71,226**

#### Blended Component Units

Number Submitted = 1

Ambulance

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$131,352</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$325,357</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$301,096</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$91</b>	\$89	\$61
Per Capita Expenditures:	<b>\$84</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$24,261</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>72.13%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$217,192</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$61</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$217,193</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$374,974</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$104</b>	\$47	\$3
General Obligation Debt over EAV:	<b>1.41%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Sandusky-Elco-Tamms Fire Protection District

Unit Code: 002/020/06 County: ALEXANDER

Fiscal Year End: 6/30/2008

Accounting Method:

Appropriation or Budget: \$11,211

Equalized Assessed Valuation: \$5,130,188

Population: 2,150

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$898	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$11,073	\$172,084	\$125,274
Expenditures During FY 08:	\$11,211	\$174,924	\$106,335
Per Capita Revenue:	\$5	\$89	\$61
Per Capita Expenditures:	\$5	\$89	\$54
Revenues over (under) Expenditures:	-\$138	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	6.78%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$760	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$760	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sandwich Fire Protection District**

Unit Code: **019/070/06** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,320,916**

Equalized Assessed Valuation: **\$262,162,916**

Population: **14,500**

Employees:

    Full Time:

    Part Time: **80**

    Salaries Paid: **\$234,568**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$673,377</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,097,309</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,112,990</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$76</b>	\$258	\$175
Per Capita Expenditures:	<b>\$77</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$15,681</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>59.09%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$657,696</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$45</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$657,696</b>	\$2,120,139	\$1,132,721

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,726,011</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$119</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$160,500**

Equalized Assessed Valuation: **\$62,941,222**

Population: **4,700**

Employees:

    Full Time:

    Part Time: **47**

    Salaries Paid: **\$7,396**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$124,498</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$128,716</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$110,909</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$27</b>	\$89	\$61
Per Capita Expenditures:	<b>\$24</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$17,807</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>128.31%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$142,305</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$30</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$142,305</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Saunemin Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$15,130,000**

Population: **900**

Employees:

    Full Time:

    Part Time: **19**

    Salaries Paid: **\$9,350**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$66,683</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$72,236</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$55,596</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$80</b>	\$89	\$61
Per Capita Expenditures:	<b>\$62</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$16,640</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>149.87%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$83,323</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$93</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$68,321</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Saybrook-Arrowsmith Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$216,495**

Equalized Assessed Valuation: **\$24,003,334**

Population: **1,400**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$2,574**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$40,977</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$175,880</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$181,201</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$126</b>	\$89	\$61
Per Capita Expenditures:	<b>\$129</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$5,321</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>19.68%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$35,656</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,103</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$33,553</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$111,380</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$80</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Scales Mound Fire Protection District**

Unit Code: **043/050/06** County: **JO DAVIESS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$695,565**

Equalized Assessed Valuation: **\$293,038,240**

Population: **3,700**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$153,566</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$568,923</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$585,557</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$154</b>	\$89	\$61
Per Capita Expenditures:	<b>\$158</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$16,634</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>23.38%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$136,932</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$37</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$160,997</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$345,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$271</b>	\$47	\$3
General Obligation Debt over EAV:	<b>3.88%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$53,700</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$75,239</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$119,781</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$37</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$44,542</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>7.65%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$9,158</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$3</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$128,940</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Scottville-Modesto Fire Protection District**

Unit Code: **056/035/06** County: **MACOUPIN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$115,108**

Equalized Assessed Valuation: **\$15,221,978**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$83,579</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>-\$33</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$62,074</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$38,426</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$25</b>	\$89	\$61
Per Capita Expenditures:	<b>\$15</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,648</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>-155.96%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>-\$59,931</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>-\$24</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>-\$59,931</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$127,027</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$51</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **7/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$106,873**

Equalized Assessed Valuation: **\$12,645,067**

Population: **550**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$3,600**

#### Blended Component Units

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

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$64,384</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$117</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$50,715</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$36,088</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$92</b>	\$89	\$61
Per Capita Expenditures:	<b>\$66</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$14,627</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>218.94%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$79,011</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$144</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Secor Fire Protection District**

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

Fiscal Year End: **5/1/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$112,150**

Equalized Assessed Valuation: **\$27,646,631**

Population: **1,974**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$9,090</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$137,631</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$144,102</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$70</b>	\$89	\$61
Per Capita Expenditures:	<b>\$73</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$6,471</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>1.82%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$2,619</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$2,619</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$62,440</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$32</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **050/120/06** County: **LASALLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$286,750**

Equalized Assessed Valuation: **\$164,085,850**

Population: **2,000**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$11,500**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$235,911</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$118</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$321,937</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$317,205</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$161</b>	\$89	\$61
Per Capita Expenditures:	<b>\$159</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$4,732</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>75.86%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$240,643</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$120</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$240,643</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$280,194</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$85</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$101,616</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$23</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Seven Hickory-Morgan Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,050**

Equalized Assessed Valuation: **\$12,986,482**

Population: **980**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$74,213</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$76</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$49,987</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$79,716</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$81</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$29,729</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>55.80%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$44,484</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$45</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Shabbona Fire Protection District**

Unit Code: **019/080/06** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$177,936**

Equalized Assessed Valuation: **\$32,743,310**

Population: **2,350**

Employees:

    Full Time:

    Part Time: **29**

    Salaries Paid: **\$23,822**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$111,457</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$201,677</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$161,212</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$86</b>	\$89	\$61
Per Capita Expenditures:	<b>\$69</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$40,465</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>94.24%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$151,922</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$65</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$151,922</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$313,105</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$133</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$5,212</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$242,957</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$245,299</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$121</b>	\$89	\$61
Per Capita Expenditures:	<b>\$123</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$2,342</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>1.17%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$2,870</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$2,870</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$88,148</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$44</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$50,103</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$42,228</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$25</b>	\$89	\$61
Per Capita Expenditures:	<b>\$21</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$7,875</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>227.39%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$96,023</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$48</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$225,878</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$113</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Shelbyville Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$345,756**

Equalized Assessed Valuation: **\$98,801,035**

Population: **6,200**

Employees:

    Full Time: **4**

    Part Time: **8**

    Salaries Paid: **\$149,891**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$237,866</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$327,428</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$606,877</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$53</b>	\$89	\$61
Per Capita Expenditures:	<b>\$98</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$279,449</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>26.10%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$158,417</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$26</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$158,417</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$193,869</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$31</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sheldon Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,050**

Equalized Assessed Valuation: **\$16,369,876**

Population: **1,800**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$84**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$62,300</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$84,877</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$93,548</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$47</b>	\$89	\$61
Per Capita Expenditures:	<b>\$52</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$8,671</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.33%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$53,629</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$30</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$53,629</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$18,078</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$10</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sheridan Fire Protection District**

Unit Code: **050/130/06** County: **LASALLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$506,575**

Equalized Assessed Valuation: **\$31,417,187**

Population: **2,225**

Employees:

    Full Time: **2**

    Part Time: **4**

    Salaries Paid: **\$57,674**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$433,689</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$195</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$448,589</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$266,118</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$202</b>	\$89	\$61
Per Capita Expenditures:	<b>\$120</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$182,471</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>231.54%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$616,160</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$277</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$244,713</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$371,447</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sherman Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$566,038**

Equalized Assessed Valuation: **\$99,559,006**

Population: **6,500**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$45,400**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$211,054</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$471,055</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$529,269</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$72</b>	\$89	\$61
Per Capita Expenditures:	<b>\$81</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$58,214</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>38.99%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$206,356</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$32</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$206,356</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$722,283</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$111</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$78,479</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$21</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$242,980</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$153,638</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$65</b>	\$89	\$61
Per Capita Expenditures:	<b>\$41</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$89,342</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.02%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$87,612</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$23</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$87,612</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Shoal Creek Fire Protection District

Unit Code: 003/030/06 County: BOND

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$270,633

Equalized Assessed Valuation: \$21,183,649

Population: 4,000

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$1,800

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$61,833	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$15	\$66	\$35
Revenue Collected During FY 08:	\$167,584	\$172,084	\$125,274
Expenditures During FY 08:	\$168,023	\$174,924	\$106,335
Per Capita Revenue:	\$42	\$89	\$61
Per Capita Expenditures:	\$42	\$89	\$54
Revenues over (under) Expenditures:	-\$439	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	36.54%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$61,394	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$15	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$61,394	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$138,231</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$35</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Shumway Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$415,230**

Equalized Assessed Valuation: **\$87,764,115**

Population: **2,000**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$6,117**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$210,823</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$105</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$211,564</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$165,930</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$106</b>	\$89	\$61
Per Capita Expenditures:	<b>\$83</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$45,634</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>148.46%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$246,347</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$123</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,090</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$217,383</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sidell Fire & Rescue Fire Protection District**

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

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$106,980**

Equalized Assessed Valuation: **\$12,055,719**

Population: **626**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$55,428</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$89</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$57,997</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$115,159</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$93</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$184</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$57,162</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>-1.51%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>-\$1,734</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>-\$3</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$18,050</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$29</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sigel Fire Protection District**

Unit Code: **086/030/06** County: **SHELBY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$139,550**

Equalized Assessed Valuation: **\$25,255,057**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$55,145</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$59,550</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$32,264</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$40</b>	\$89	\$61
Per Capita Expenditures:	<b>\$22</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$27,286</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>255.49%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$82,431</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$55</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Signal Hill Fire Protection District**

Unit Code: **088/200/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$414,170**

Equalized Assessed Valuation: **\$92,830,923**

Population: **5,000**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$55,104**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$211,568</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$385,220</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$351,829</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$77</b>	\$89	\$61
Per Capita Expenditures:	<b>\$70</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$33,391</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>69.62%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$244,959</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$49</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$50,071</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>-\$1,097,433</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,390,089</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$278</b>	\$47	\$3
General Obligation Debt over EAV:	<b>1.39%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Smithboro Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$85,990**

Equalized Assessed Valuation: **\$9,248,172**

Population: **200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$13,039</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$65</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$59,886</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$77,873</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$299</b>	\$89	\$61
Per Capita Expenditures:	<b>\$389</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$17,987</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>12.91%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$10,052</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$50</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$10,052</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$45,811</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$229</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Smithfield Fire Protection District**

Unit Code: **029/120/06** County: **FULTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,981**

Equalized Assessed Valuation: **\$7,226,333**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$9,556</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$34,447</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$27,981</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$14</b>	\$89	\$61
Per Capita Expenditures:	<b>\$11</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,466</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.26%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$16,022</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$6</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$16,022</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$22,467	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$4	\$66	\$35
Revenue Collected During FY 08:	\$250,925	\$172,084	\$125,274
Expenditures During FY 08:	\$227,222	\$174,924	\$106,335
Per Capita Revenue:	\$42	\$89	\$61
Per Capita Expenditures:	\$38	\$89	\$54
Revenues over (under) Expenditures:	\$23,703	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	20.32%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$46,170	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$8	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$46,170	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$853,326</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$142</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **019/090/06** County: **DEKALB**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$627,800**

Equalized Assessed Valuation: **\$1,588,866,336**

Population: **9,000**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$104,393**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$194,390</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$518,451</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$453,986</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$58</b>	\$89	\$61
Per Capita Expenditures:	<b>\$50</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$64,465</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.02%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$258,855</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$258,855</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$24,919</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$3</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$757,221</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$27</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,896</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	<b>\$3,235</b>	\$
Expenditures During FY 08:	\$	<b>\$2,379</b>	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	<b>\$856</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$2,752</b>	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **055/090/06** County: **MACON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$111,981**

Equalized Assessed Valuation: **\$37,290,368**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$21,406**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$138,071</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$129,844</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$100,596</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$32</b>	\$89	\$61
Per Capita Expenditures:	<b>\$25</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$29,248</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>166.33%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$167,319</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$42</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$29,248</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$205,440</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$51</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>South Oak Knolls Fire Protection District</b>		
<b>Unit Code:</b>	083/190/06	<b>County:</b>	SANGAMON
<b>Fiscal Year End:</b>	6/30/2008		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$136,850		
<b>Equalized Assessed Valuation:</b>	\$50,192,803		
<b>Population:</b>	1,679		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>		\$

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,000</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$135,401</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$135,401</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$81</b>	\$89	\$61
Per Capita Expenditures:	<b>\$81</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>4.43%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$6,000</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$4</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$6,000</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$152,020**

Equalized Assessed Valuation: **\$19,939,185**

Population: **2,400**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$13,425**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$31,754</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$107,258</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$105,377</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$45</b>	\$89	\$61
Per Capita Expenditures:	<b>\$44</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$1,881</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>31.92%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$33,635</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$33,635</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$149,496</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$62</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$70,693**

Equalized Assessed Valuation: **\$19,109,076**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,292</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$7</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$63,151</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$62,302</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$63</b>	\$89	\$61
Per Capita Expenditures:	<b>\$62</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$849</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>13.07%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$8,141</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,810</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$4,331</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,000</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$64,728</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$64,728</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$28</b>	\$89	\$61
Per Capita Expenditures:	<b>\$28</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>9.27%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$6,000</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$3</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,000</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$124,834</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$124,834</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$32</b>	\$89	\$61
Per Capita Expenditures:	<b>\$32</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>4.81%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$6,000</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$2</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$6,000</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Spring Bay Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$386,878**

Equalized Assessed Valuation: **\$71,448,280**

Population: **5,000**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$18,564**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$112,057</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$267,306</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$341,438</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$53</b>	\$89	\$61
Per Capita Expenditures:	<b>\$68</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$74,132</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>11.11%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$37,925</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$37,925</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$545,841</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$109</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **063/020/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,103,450**

Equalized Assessed Valuation: **\$259,091,495**

Population: **8,000**

Employees:

    Full Time:

    Part Time: **67**

    Salaries Paid: **\$671,462**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,613</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,027,581</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,156,889</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$128</b>	\$258	\$175
Per Capita Expenditures:	<b>\$145</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$129,308</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>10.14%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$117,305</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$15</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$144,238</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>-\$26,933</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$828,164</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$104</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$73,228</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$108</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **St. Anne Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$201,150**

Equalized Assessed Valuation: **\$27,477,238**

Population: **3,015**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$12,331**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$96,600</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$142,126</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$137,706</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$47</b>	\$89	\$61
Per Capita Expenditures:	<b>\$46</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$4,420</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>73.36%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$101,020</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$34</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$101,020</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$51,148</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$17</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	St. Charles Countryside Fire Protection District	
Unit Code:	045/160/06	County: KANE
Fiscal Year End:	4/30/2008	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,864,961	
Equalized Assessed Valuation:	\$1,081,886,410	
Population:	22,000	
Employees:		
Full Time:		
Part Time:	1	
Salaries Paid:	\$9,250	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,067,252	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	\$49	\$134	\$65
Revenue Collected During FY 08:	\$1,960,120	\$3,995,457	\$2,964,329
Expenditures During FY 08:	\$1,694,991	\$3,727,756	\$2,492,797
Per Capita Revenue:	\$89	\$258	\$175
Per Capita Expenditures:	\$77	\$246	\$168
Revenues over (under) Expenditures:	\$265,129	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	74.14%	62.95%	50.31%
Ending Fund Balance for FY 08:	\$1,256,719	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	\$57	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$1,332,381	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$416,963</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$19</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **St. Elmo Fire Protection District**

Unit Code: **026/030/06** County: **FAYETTE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$189,500**

Equalized Assessed Valuation: **\$20,095,375**

Population: **2,996**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$4,557**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$88,267</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$70,072</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$49,795</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$23</b>	\$89	\$61
Per Capita Expenditures:	<b>\$17</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$20,277</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>217.98%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$108,544</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$36</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$108,544</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **057/170/06** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$214,375**

Equalized Assessed Valuation: **\$46,412,302**

Population: **2,273**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$1,500**

#### Blended Component Units

Number Submitted = 1  
ST. JACOB FIRE PROTECTION DISTRICT

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$298,582</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$131</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$176,040</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$156,549</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$77</b>	\$89	\$61
Per Capita Expenditures:	<b>\$69</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$19,491</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>191.04%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$299,073</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$132</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$9,000</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$239,973</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$139,098</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$61</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **St. Joseph-Stanton Fire Protection District**

Unit Code: **010/120/06** County: **CHAMPAIGN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$254,830**

Equalized Assessed Valuation: **\$109,348,812**

Population: **6,000**

Employees:

    Full Time:

    Part Time: **45**

    Salaries Paid: **\$51,989**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$213,843</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$36</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$211,201</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$156,467</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$35</b>	\$89	\$61
Per Capita Expenditures:	<b>\$26</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$54,734</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>171.65%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$268,577</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$45</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$268,577</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$51,326</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$51</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$108,488</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$93,174</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$108</b>	\$89	\$61
Per Capita Expenditures:	<b>\$93</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$15,314</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>71.52%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$66,640</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$67</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$66,639</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$16,228</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$56,279</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$62,450</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$75</b>	\$89	\$61
Per Capita Expenditures:	<b>\$83</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$6,171</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>16.10%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$10,057</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$13</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$10,057</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$5,842	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$3	\$66	\$35
Revenue Collected During FY 08:	\$45,192	\$172,084	\$125,274
Expenditures During FY 08:	\$40,395	\$174,924	\$106,335
Per Capita Revenue:	\$27	\$89	\$61
Per Capita Expenditures:	\$24	\$89	\$54
Revenues over (under) Expenditures:	\$4,797	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	26.34%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$10,639	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$6	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$18,928	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$75,140</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$44</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,171</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$59,170</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$59,951</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$41</b>	\$89	\$61
Per Capita Expenditures:	<b>\$41</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$781</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>3.99%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$2,390</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$2</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$42,273</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$29</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **State Park Place Fire Protection District**

Unit Code: **088/210/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$95,400**

Equalized Assessed Valuation: **\$14,276,601**

Population: **5,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$48,248</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$94,891</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$72,660</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$19</b>	\$89	\$61
Per Capita Expenditures:	<b>\$15</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$22,231</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>97.00%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$70,479</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$613</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$69,866</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$80,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$16</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,140,516</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$220</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sterling Fire Protection District**

Unit Code: **098/060/06** County: **WHITESIDE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$208,650**

Equalized Assessed Valuation: **\$127,329,128**

Population: **3,700**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$44,547</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$214,750</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$211,886</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$58</b>	\$89	\$61
Per Capita Expenditures:	<b>\$57</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,864</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>46.83%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$99,232</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$27</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$99,232</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$76,873</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$64</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$84,024</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$58,217</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$70</b>	\$89	\$61
Per Capita Expenditures:	<b>\$49</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$25,807</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>176.37%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$102,680</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$86</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$12,500</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$90,180</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$577,100**

Equalized Assessed Valuation: **\$90,667,663**

Population: **6,500**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$62,532**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$354,426</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$719,888</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$624,122</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$111</b>	\$89	\$61
Per Capita Expenditures:	<b>\$96</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$95,766</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>76.07%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$474,799</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$73</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$474,799</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$217,093</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$33</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$41,538</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$215,969</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$192,410</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$62</b>	\$89	\$61
Per Capita Expenditures:	<b>\$55</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,559</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>33.83%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$65,097</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$65,097</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Stonington Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$245,859**

Equalized Assessed Valuation: **\$27,353,358**

Population: **1,700**

Employees:

    Full Time:

    Part Time: **26**

    Salaries Paid: **\$12,220**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$67,078</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$107,312</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$103,817</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$63</b>	\$89	\$61
Per Capita Expenditures:	<b>\$61</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$3,495</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>67.98%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$70,573</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$42</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$70,573</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$57,157</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$34</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Strasburg Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,179**

Equalized Assessed Valuation: **\$11,743,005**

Population: **1,500**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$1,150**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$58,468</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$24,179</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$29,668</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$16</b>	\$89	\$61
Per Capita Expenditures:	<b>\$20</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$5,489</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>178.57%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$52,979</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$35</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$118,700</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$79</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sublette Fire Protection District**

Unit Code: **052/080/06** County: **LEE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$414,250**

Equalized Assessed Valuation: **\$34,855,876**

Population: **750**

Employees:

    Full Time:

    Part Time: **36**

    Salaries Paid: **\$20,825**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$330,612</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$441</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$283,364</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$270,944</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$378</b>	\$89	\$61
Per Capita Expenditures:	<b>\$361</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$12,420</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>126.61%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$343,032</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$457</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$343,032</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$172,946</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$231</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$208,399</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$40</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sugar Creek Ambulance Service  
Fire Protection District**

Unit Code: **014/105/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$296,550**

Equalized Assessed Valuation: **\$91,067,758**

Population: **15,933**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$98,155**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$202,742</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$274,161</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$239,948</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$17</b>	\$89	\$61
Per Capita Expenditures:	<b>\$15</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$34,213</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>98.75%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$236,955</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$15</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$236,955</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,650,886**

Equalized Assessed Valuation: **\$510,213,006**

Population: **10,800**

Employees:

Full Time: **23**

Part Time: **39**

Salaries Paid: **\$1,191,937**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$95,436</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,976,842</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,039,214</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$276</b>	\$258	\$175
Per Capita Expenditures:	<b>\$281</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$62,372</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>1.09%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$33,064</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$3</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,132,721</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,015,906</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$372</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.59%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$61,800**

Equalized Assessed Valuation: **\$9,212,370**

Population: **725**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$10,852</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$50,537</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$47,604</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$70</b>	\$89	\$61
Per Capita Expenditures:	<b>\$66</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,933</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>28.96%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$13,785</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$13,785</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$208,300</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$287</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sunnycrest Fire Protection District**

Unit Code: **016/340/06** County: **COOK**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,284,630**

Equalized Assessed Valuation: **\$16,868,189**

Population: **1,300**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$2,000**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$27,323</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>-\$21</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$116,181</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$67,083</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$89</b>	\$89	\$61
Per Capita Expenditures:	<b>\$52</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$49,098</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>112.64%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$75,561</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$58</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$75,561</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$107,047</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$288,613</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$278,312</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$17</b>	\$89	\$61
Per Capita Expenditures:	<b>\$17</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,301</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>42.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$117,348</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$7</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$117,348</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$89,675</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$115</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$35,264</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$32</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$57,600**

Equalized Assessed Valuation: **\$13,032,191**

Population: **2,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$54,944</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$44,912</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$45,297</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$22</b>	\$89	\$61
Per Capita Expenditures:	<b>\$23</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$385</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>120.45%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$54,559</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$27</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$54,559</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$28,690</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$14</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$509,500**

Equalized Assessed Valuation: **\$27,036,086**

Population: **1,600**

Employees:

    Full Time:

    Part Time: **48**

    Salaries Paid: **\$52,488**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$290,540</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$182</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$292,486</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$435,616</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$183</b>	\$89	\$61
Per Capita Expenditures:	<b>\$272</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$143,130</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>33.84%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$147,410</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$92</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$147,410</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$100,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$63</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$82,952</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$127,282</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$80,448</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$10</b>	\$89	\$61
Per Capita Expenditures:	<b>\$6</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$46,834</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>161.33%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$129,786</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$10</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$4,262</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$125,524</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$54,524	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$8	\$66	\$35
Revenue Collected During FY 08:	\$144,086	\$172,084	\$125,274
Expenditures During FY 08:	\$38,087	\$174,924	\$106,335
Per Capita Revenue:	\$21	\$89	\$61
Per Capita Expenditures:	\$6	\$89	\$54
Revenues over (under) Expenditures:	\$105,999	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	421.46%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$160,523	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$24	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$160,522	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Thomson Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$363,981**

Equalized Assessed Valuation: **\$32,376,503**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$167,804</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$67</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$189,577</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$184,064</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$76</b>	\$89	\$61
Per Capita Expenditures:	<b>\$74</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,513</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>112.90%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$207,817</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$83</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$207,817</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$222,879</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$89</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$941	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$41,387	\$172,084	\$125,274
Expenditures During FY 08:	\$34,920	\$174,924	\$106,335
Per Capita Revenue:	\$17	\$89	\$61
Per Capita Expenditures:	\$14	\$89	\$54
Revenues over (under) Expenditures:	\$6,467	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	44.46%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$15,526	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$6	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,268	\$7,031	\$
Total Unrestricted Net Assets:	-\$2,741	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$20,728</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$8</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Timber-Hollis Fire Protection District**

Unit Code: **072/090/06** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$760,000**

Equalized Assessed Valuation: **\$76,248,625**

Population: **6,000**

Employees:

    Full Time:

    Part Time: **27**

    Salaries Paid: **\$22,886**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$276,845</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$475,337</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$553,102</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$79</b>	\$89	\$61
Per Capita Expenditures:	<b>\$92</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$77,765</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>35.99%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$199,080</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$33</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$199,080</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$143,445</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$80</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$187,025</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$85</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$157,122</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$146,848</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$71</b>	\$89	\$61
Per Capita Expenditures:	<b>\$67</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,274</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>134.36%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$197,299</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$90</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$197,299</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$30,934</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$106,022</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$91,234</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$44</b>	\$89	\$61
Per Capita Expenditures:	<b>\$38</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$14,788</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>50.12%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$45,722</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$45,725</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$45,793</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$19</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Towanda Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,008,385**

Equalized Assessed Valuation: **\$44,526,790**

Population: **2,349**

Employees:

    Full Time:

    Part Time: **31**

    Salaries Paid: **\$22,936**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$57,102</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$484,005</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$912,283</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$206</b>	\$89	\$61
Per Capita Expenditures:	<b>\$388</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$428,278</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>16.86%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$153,824</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$65</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$153,824</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$511,631</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$218</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$18,143</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$48,704</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$46,575</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$22</b>	\$89	\$61
Per Capita Expenditures:	<b>\$21</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,129</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>43.53%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$20,272</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$9</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$20,272</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$20,555</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$9</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$83,759**

Equalized Assessed Valuation: **\$40,609,056**

Population: **500**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$3,330**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$29,529</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$59</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$53,358</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$27,252</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$107</b>	\$89	\$61
Per Capita Expenditures:	<b>\$55</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$26,106</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>204.15%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$55,635</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$111</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$13,745</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$93,100</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$186</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Tremont Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$357,155**

Equalized Assessed Valuation: **\$99,669,557**

Population: **6,000**

Employees:

    Full Time:

    Part Time: **29**

    Salaries Paid: **\$19,645**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$206,110</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$34</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$172,813</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$113,455</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$29</b>	\$89	\$61
Per Capita Expenditures:	<b>\$19</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$59,358</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>233.99%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$265,468</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$44</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$265,468</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$15,635	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$20	\$66	\$35
Revenue Collected During FY 08:	\$35,014	\$172,084	\$125,274
Expenditures During FY 08:	\$21,334	\$174,924	\$106,335
Per Capita Revenue:	\$44	\$89	\$61
Per Capita Expenditures:	\$27	\$89	\$54
Revenues over (under) Expenditures:	\$13,680	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	137.41%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$29,315	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$37	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Tri-County Fire Protection District**

Unit Code: **025/050/06** County: **EFFINGHAM**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$269,911**

Equalized Assessed Valuation: **\$17,698,821**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,120</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$81,214</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$71,106</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$54</b>	\$89	\$61
Per Capita Expenditures:	<b>\$47</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,108</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>43.92%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$31,228</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$21</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$31,228</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,615,286</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$38</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$159,131</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$14</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Troy Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,907,365**

Equalized Assessed Valuation: **\$604,251,680**

Population: **36,000**

Employees:

    Full Time: **4**

    Part Time:

    Salaries Paid: **\$114,497**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,611,007</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$45</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,103,410</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,143,477</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$114</b>	\$258	\$175
Per Capita Expenditures:	<b>\$87</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$959,933</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>81.79%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$2,570,940</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$71</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,300,000</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,270,940</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,647,108</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$74</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$67,264</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$97</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$49,331</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$34,697</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$71</b>	\$89	\$61
Per Capita Expenditures:	<b>\$50</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$14,634</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>236.04%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$81,898</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$118</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Union Fire Protection District**

Unit Code: **063/120/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$455,000**

Equalized Assessed Valuation: **\$58,691,661**

Population: **1,950**

Employees:

    Full Time:

    Part Time: **27**

    Salaries Paid: **\$25,995**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$529,883</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$272</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$179,873</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$146,548</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$92</b>	\$89	\$61
Per Capita Expenditures:	<b>\$75</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$33,325</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>384.32%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$563,208</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$289</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$563,208</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$203,093</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$244,330</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$274,539</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$27</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$30,209</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>62.97%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$172,884</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$17</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$172,884</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,329</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$53,125</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$52,751</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$46</b>	\$89	\$61
Per Capita Expenditures:	<b>\$46</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$374</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>3.23%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$1,703</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$104,401</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$80</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$129,888</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$325</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$278,980</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$319,339</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$697</b>	\$89	\$61
Per Capita Expenditures:	<b>\$798</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$40,359</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>28.04%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$89,529</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$224</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$25</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$89,504</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$245,391</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$613</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$18,370</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$37</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,831</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$25,015</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$20,712</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$25</b>	\$89	\$61
Per Capita Expenditures:	<b>\$21</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$4,303</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>126.18%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$26,134</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$26</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Victoria-Copely Fire Protection District**

Unit Code: **048/120/06** County: **KNOX**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$52,028**

Equalized Assessed Valuation: **\$13,007,067**

Population: **835**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$73,317</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$66,299</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$75,702</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$79</b>	\$89	\$61
Per Capita Expenditures:	<b>\$91</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$9,403</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>84.43%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$63,914</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$77</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$72,212</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$86</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$61,455</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$115,503</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$91,506</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$12</b>	\$89	\$61
Per Capita Expenditures:	<b>\$9</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,997</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>93.38%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$85,452</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$9</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,923</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$78,529</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Virден Fire Protection District**

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

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$203,550**

Equalized Assessed Valuation: **\$56,000,000**

Population: **3,381**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$682,435</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$202</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$186,109</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$107,465</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$55</b>	\$89	\$61
Per Capita Expenditures:	<b>\$32</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$78,644</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>708.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$761,022</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$225</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$761,022</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$11,644</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$3</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.02%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wabash Fire Protection District**

Unit Code: **015/070/06** County: **COLES**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$72,074**

Equalized Assessed Valuation: **\$26,356,380**

Population: **3,256**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$75,935</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$72,510</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$63,833</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$22</b>	\$89	\$61
Per Capita Expenditures:	<b>\$20</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$8,677</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>132.55%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$84,612</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$26</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$84,611</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$137,814</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$42</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wade Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$171,700**

Equalized Assessed Valuation: **\$171,864,912**

Population: **6,000**

Employees:

    Full Time: **27**

    Part Time:

    Salaries Paid: **\$41,231**

#### Blended Component Units

--

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$165,751</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$154,915</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$155,178</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$26</b>	\$89	\$61
Per Capita Expenditures:	<b>\$26</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$263</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>106.64%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$165,488</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$28</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$165,488</b>	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$63,726</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$11</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wallace Fire Protection District**

Unit Code: **050/150/06** County: **LaSalle**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$103,700**

Equalized Assessed Valuation: **\$63,478,887**

Population: **2,100**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$36,471</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$66,553</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$48,857</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$32</b>	\$89	\$61
Per Capita Expenditures:	<b>\$23</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$17,696</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>110.87%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$54,167</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$26</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Waltonville Fire Protection District**

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

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,126**

Equalized Assessed Valuation: **\$19,349,329**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$31,243</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$28,930</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$24,715</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$24</b>	\$89	\$61
Per Capita Expenditures:	<b>\$21</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$4,215</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>143.47%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$35,458</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$30</b>	\$73	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,500</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$29,958</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$40,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$33</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wapella Fire Protection District**

Unit Code: **020/030/06** County: **DEWITT**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,650**

Equalized Assessed Valuation: **\$34,975,391**

Population: **1,031**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$6,454**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$74,980</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$73</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$129,453</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$108,948</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$126</b>	\$89	\$61
Per Capita Expenditures:	<b>\$106</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$20,505</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>87.64%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$95,485</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$93</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$95,485</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Warrensburg Fire Protection District**

Unit Code: **055/110/06** County: **MACON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$221,362**

Equalized Assessed Valuation: **\$32,965,005**

Population: **3,200**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$4,600**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$245,527</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$173,822</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$201,574</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$54</b>	\$89	\$61
Per Capita Expenditures:	<b>\$63</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$27,752</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>18.31%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$36,915</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$12</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$9,064</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$27,851</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$141,537</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$44</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Warrenville Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,426,075**

Equalized Assessed Valuation: **\$615,733,705**

Population: **18,000**

Employees:

Full Time: **10**

Part Time: **61**

Salaries Paid: **\$1,132,439**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,389,939</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$77</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,198,453</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$2,191,339</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$122</b>	\$258	\$175
Per Capita Expenditures:	<b>\$122</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$7,114</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>63.75%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,397,053</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$78</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$61,396</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,335,658</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Warren-Waukegan Fire Protection District**

Unit Code: **049/140/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,851,495**

Equalized Assessed Valuation: **\$592,452,870**

Population: **35,000**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$4,500**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,110,194</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$3,199,114</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$2,374,999</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$91</b>	\$258	\$175
Per Capita Expenditures:	<b>\$68</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$824,115</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>81.44%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,934,309</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$55</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,934,309</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Warsaw Fire Protection District**

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$157,650**

Equalized Assessed Valuation: **\$15,090,814**

Population: **2,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,922</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$84,627</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$82,407</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$38</b>	\$89	\$61
Per Capita Expenditures:	<b>\$37</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,220</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>5.03%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$4,142</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$2</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$9,703</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$4</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **019/110/06** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$144,900**

Equalized Assessed Valuation: **\$51,138,118**

Population: **2,600**

Employees:

    Full Time:

    Part Time: **32**

    Salaries Paid: **\$21,802**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$59,769</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$169,053</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$140,330</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$65</b>	\$89	\$61
Per Capita Expenditures:	<b>\$54</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$28,723</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>63.06%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$88,492</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$34</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$88,492</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Watson Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$154,968**

Equalized Assessed Valuation: **\$38,210,600**

Population: **3,000**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$3,000**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$73,296</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$86,333</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$83,428</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$29</b>	\$89	\$61
Per Capita Expenditures:	<b>\$28</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$2,905</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>91.34%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$76,201</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$25</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wauconda Fire Protection District**

Unit Code: **049/150/06** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,878,659**

Equalized Assessed Valuation: **\$1,120,987,222**

Population: **45,000**

Employees:

    Full Time: **43**

    Part Time: **41**

    Salaries Paid: **\$4,268,882**

#### Blended Component Units

Number Submitted = 1  
Wauconda Fire Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$8,168,524</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$182</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$7,467,521</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$8,181,152</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$166</b>	\$258	\$175
Per Capita Expenditures:	<b>\$182</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$713,631</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>91.98%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$7,524,743</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$167</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$3,671,583</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,594,292</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$35</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wayne Fire Protection District**

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

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$592,500**

Equalized Assessed Valuation: **\$24,406,780**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$18,575**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$368,732</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$147</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$150,495</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$515,307</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$60</b>	\$89	\$61
Per Capita Expenditures:	<b>\$206</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$364,812</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>0.76%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$3,920</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$2</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$3,920</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$122,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$49</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.50%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **020/035/06** County: **DEWITT**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,552**

Equalized Assessed Valuation: **\$6,254,397**

Population: **687**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$35,553</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$27,658</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$33,892</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$40</b>	\$89	\$61
Per Capita Expenditures:	<b>\$49</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$6,234</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>86.51%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$29,319</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$43</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$29,319</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Webber Township Fire Protection District**

Unit Code: **041/020/06** County: **JEFFERSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$119,145**

Equalized Assessed Valuation: **\$14,953,872**

Population: **3,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$58,631</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$56,860</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$58,483</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$19</b>	\$89	\$61
Per Capita Expenditures:	<b>\$19</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$1,623</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>97.48%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$57,008</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$19</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,998</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$55,010</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **020/040/06** County: **DEWITT**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$259,600**

Equalized Assessed Valuation: **\$15,745,620**

Population: **807**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$5,145**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$29,855</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$65,117</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$66,251</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$81</b>	\$89	\$61
Per Capita Expenditures:	<b>\$82</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$1,134</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>43.35%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$28,721</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$36</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$90,883</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$113</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

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

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$156,550**

Equalized Assessed Valuation: **\$11,321,413**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **21**

    Salaries Paid: **\$6,738**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$98,175</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$98</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$50,279</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$40,685</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$50</b>	\$89	\$61
Per Capita Expenditures:	<b>\$41</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$9,594</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>264.89%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$107,769</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$108</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$107,769</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Brooklyn Fire Protection District**

Unit Code: **052/090/06** County: **LEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$322,000**

Equalized Assessed Valuation: **\$13,997,826**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$1,400**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$51,779</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$82,354</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$47,061</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$82</b>	\$89	\$61
Per Capita Expenditures:	<b>\$47</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$35,293</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>185.02%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$87,072</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$87</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,980</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$81,092</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **West Chicago Fire Protection District**

Unit Code: **022/220/06** County: **DUPAGE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$8,119,410**

Equalized Assessed Valuation: **\$956,154,205**

Population: **15,000**

Employees:

    Full Time: **65**

    Part Time:

    Salaries Paid: **\$3,002,594**

#### Blended Component Units

Number Submitted = 1  
West Chicago Firefighters' Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$81,269</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$5,697,697</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$5,157,095</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$380</b>	\$258	\$175
Per Capita Expenditures:	<b>\$344</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$540,602</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>-48.83%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>-\$2,518,129</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>-\$168</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,644,330</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$171,285</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$9,000,000</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$600</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Dundee Fire Protection District**

Unit Code: **045/200/06** County: **KANE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,567**

Equalized Assessed Valuation: **\$6,080,424**

Population: **57**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$12,534</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$220</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$16,839</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$11,411</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$295</b>	\$89	\$61
Per Capita Expenditures:	<b>\$200</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$5,428</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>157.41%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$17,962</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$315</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$181,779</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$146,218</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$113,824</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$31</b>	\$89	\$61
Per Capita Expenditures:	<b>\$24</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$32,394</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>188.16%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$214,173</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$45</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$214,173</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$69,021</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$14</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Point Fire Protection District**

Unit Code: **034/080/06** County: **HANCOCK**

Fiscal Year End: **7/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,750**

Equalized Assessed Valuation: **\$5,693,835**

Population: **500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$15,157</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$30,776</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$32,459</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$62</b>	\$89	\$61
Per Capita Expenditures:	<b>\$65</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$1,683</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>41.51%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$13,474</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$27</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Salem Fire Protection District**

Unit Code: **024/040/06** County: **EDWARDS**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,800**

Equalized Assessed Valuation: **\$6,003,871**

Population: **2,500**

Employees:

Full Time:

Part Time: **22**

Salaries Paid: **\$965**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$11,707</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$17,837</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$9,585</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$7</b>	\$89	\$61
Per Capita Expenditures:	<b>\$4</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$8,252</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>208.23%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$19,959</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$8</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **West Suburban Fire Protection District**

Unit Code: **101/110/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$439,600**

Equalized Assessed Valuation: **\$30,878,275**

Population: **4,550**

Employees:

    Full Time: **31**

    Part Time:

    Salaries Paid: **\$13,768**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$763,817</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$168</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$158,733</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$218,571</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$35</b>	\$89	\$61
Per Capita Expenditures:	<b>\$48</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$59,838</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>322.08%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$703,979</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$155</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$71,380</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$71</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Western Fire Protection District**

Unit Code: **083/215/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$185,000**

Equalized Assessed Valuation: **\$56,605,718**

Population: **3,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$180,421</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$173,958</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$173,431</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$50</b>	\$89	\$61
Per Capita Expenditures:	<b>\$50</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$527</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>104.33%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$180,948</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$52</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$180,948</b>	\$3,802	\$
Total Unreserved Funds:	<b>\$</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Westville Area Fire Protection District**

Unit Code: **092/080/06** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$158,607**

Equalized Assessed Valuation: **\$44,330,619**

Population: **10,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$34,821</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$164,755</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$105,874</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$16</b>	\$89	\$61
Per Capita Expenditures:	<b>\$11</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$58,881</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>88.50%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$93,702</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$9</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$93,702</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$262,536</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$26</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.55%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wheatfield Twp Fire Protection District**

Unit Code: **014/120/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$315,588**

Equalized Assessed Valuation: **\$7,772,240**

Population: **560**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$9,907</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$274,955</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$264,853</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$491</b>	\$89	\$61
Per Capita Expenditures:	<b>\$473</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$10,102</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>7.55%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$20,009</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$36</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$20,009</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Williamsfield Fire Protection District**

Unit Code: **048/130/06** County: **KNOX**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$232,650**

Equalized Assessed Valuation: **\$59,340,760**

Population: **1,300**

Employees:

    Full Time:

    Part Time: **54**

    Salaries Paid: **\$19,545**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$590,401</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$454</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$221,290</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$203,839</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$170</b>	\$89	\$61
Per Capita Expenditures:	<b>\$157</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$17,451</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>298.20%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$607,852</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$468</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$53,544</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$125,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$96</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Williamson Co Fire Protection District**

Unit Code: **100/080/06** County: **WILLIAMSON**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,048,019**

Equalized Assessed Valuation: **\$196,100,949**

Population: **22,000**

Employees:

    Full Time: **5**

    Part Time:

    Salaries Paid: **\$155,172**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$757,499</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$34</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$739,075</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$1,060,767</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$34</b>	\$89	\$61
Per Capita Expenditures:	<b>\$48</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$321,692</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>57.87%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$613,848</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$28</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$613,848</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$551,840</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$25</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$638,045</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$443</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wilmington Fire Protection District**

Unit Code: **099/150/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,225,660**

Equalized Assessed Valuation: **\$218,738,828**

Population: **10,000**

Employees:

Full Time: **1**

Part Time: **56**

Salaries Paid: **\$642,110**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$283,495</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$1,644,536</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$1,673,839</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$164</b>	\$258	\$175
Per Capita Expenditures:	<b>\$167</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>-\$29,303</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>15.19%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$254,192</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$25</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	<b>\$254,192</b>	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	\$	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$1,345,533	\$265,000
Per Capita Debt:	\$	\$80	\$19
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Win-Bur-Sew Fire Protection District**

Unit Code: 101/120/06 County: WINNEBAGO

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$492,364

Equalized Assessed Valuation: \$116,755,974

Population: 7,000

Employees:

    Full Time: 1

    Part Time: 38

    Salaries Paid: \$143,283

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,934	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$1	\$66	\$35
Revenue Collected During FY 08:	\$523,533	\$172,084	\$125,274
Expenditures During FY 08:	\$558,356	\$174,924	\$106,335
Per Capita Revenue:	\$75	\$89	\$61
Per Capita Expenditures:	\$80	\$89	\$54
Revenues over (under) Expenditures:	-\$34,823	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	1.81%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$10,111	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$1	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$10,111	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$285,100</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$41</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Windsor Fire Protection District

Unit Code: 086/040/06 County: SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$71,300

Equalized Assessed Valuation: \$30,356,367

Population: 2,200

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$14,402	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$7	\$66	\$35
Revenue Collected During FY 08:	\$65,713	\$172,084	\$125,274
Expenditures During FY 08:	\$33,044	\$174,924	\$106,335
Per Capita Revenue:	\$30	\$89	\$61
Per Capita Expenditures:	\$15	\$89	\$54
Revenues over (under) Expenditures:	\$32,669	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	142.45%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$47,071	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$21	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$47,071	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Windsor Park Fire Protection District

Unit Code: 010/160/06 County: CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$12,126

Equalized Assessed Valuation: \$11,451,590

Population: 800

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$13,015	\$172,084	\$125,274
Expenditures During FY 08:	\$	\$174,924	\$106,335
Per Capita Revenue:	\$16	\$89	\$61
Per Capita Expenditures:	\$	\$89	\$54
Revenues over (under) Expenditures:	\$13,015	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	0.00%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$13,015	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$16	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Winfield Fire Protection District**

Unit Code: **022/230/06** County: **DUPAGE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,189,700**

Equalized Assessed Valuation: **\$705,479,436**

Population: **32,000**

Employees:

    Full Time: **9**

    Part Time: **27**

    Salaries Paid: **\$855,422**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,174,757</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$37</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,453,685</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$2,001,201</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$77</b>	\$258	\$175
Per Capita Expenditures:	<b>\$63</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$452,484</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>71.32%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,427,241</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$45</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,689,912</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,244,179</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$183,061</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$6</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Winnebago County #1 Fire Protection District**

Unit Code: **101/130/06** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$538,248**

Equalized Assessed Valuation: **\$113,306,999**

Population: **5,172**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$210,708</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$592,639</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$536,687</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$115</b>	\$89	\$61
Per Capita Expenditures:	<b>\$104</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$55,952</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>49.69%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$266,660</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$52</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$266,660</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$97,084</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$19</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Winslow Fire Protection District**

Unit Code: **089/100/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$165,000**

Equalized Assessed Valuation: **\$11,303,968**

Population: **800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$68,239</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$85</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$50,381</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$71,156</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$63</b>	\$89	\$61
Per Capita Expenditures:	<b>\$89</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$20,775</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>66.70%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$47,464</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$59</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$93,785</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$117</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Winthrop Harbor Fire Protection District**

Unit Code: **049/160/06** County: **LAKE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,325**

Equalized Assessed Valuation: **\$40,374,604**

Population: **2,250**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$700**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$31,622</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$57,101</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$56,879</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$25</b>	\$89	\$61
Per Capita Expenditures:	<b>\$25</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$222</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>55.99%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$31,844</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$14</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wonder Lake Fire Protection District**

Unit Code: **063/130/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,197,640**

Equalized Assessed Valuation: **\$274,270,611**

Population: **12,000**

Employees:

    Full Time:

    Part Time: **48**

    Salaries Paid: **\$367,336**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$175,408</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$899,275</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$890,023</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$75</b>	\$258	\$175
Per Capita Expenditures:	<b>\$74</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$9,252</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>21.88%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$194,776</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$16</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$183,173</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$11,603</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$8,992</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$1</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Wood Dale Fire Protection District**

Unit Code: **022/240/06** County: **DUPAGE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,332,712**

Equalized Assessed Valuation: **\$712,506,394**

Population: **15,000**

Employees:

    Full Time: **33**

    Part Time: **12**

    Salaries Paid: **\$2,351,089**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$430,134</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$29</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,179,794</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$3,686,481</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$279</b>	\$258	\$175
Per Capita Expenditures:	<b>\$246</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$493,313</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>15.90%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$586,286</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$39</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$852,323</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>-\$52,854</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$798,197</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$53</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Woodland Fire Protection District**

Unit Code: **038/200/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$76,526**

Equalized Assessed Valuation: **\$12,843,163**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$9,244**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$145,198</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$145</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$61,255</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$29,296</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$61</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$31,959</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>604.71%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$177,157</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$177</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$177,157</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Woodside #1 Fire Protection District

Unit Code: 083/240/06 County: SANGAMON

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: \$145,029

Equalized Assessed Valuation: \$43,376,194

Population: 38,670

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$6,000	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$142,302	\$172,084	\$125,274
Expenditures During FY 08:	\$142,302	\$174,924	\$106,335
Per Capita Revenue:	\$4	\$89	\$61
Per Capita Expenditures:	\$4	\$89	\$54
Revenues over (under) Expenditures:	\$	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	4.22%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$6,000	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$6,000	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,098</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$46,518</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$22,988</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$58</b>	\$89	\$61
Per Capita Expenditures:	<b>\$29</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$23,530</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>133.23%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$30,628</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$38</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$32,498</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$30,628</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$89,473</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$112</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Woodstock Rural Fire Protection District</b>	
<b>Unit Code:</b>	063/140/06	<b>County:</b> MCHENRY
<b>Fiscal Year End:</b>	4/30/2008	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$5,826,500	
<b>Equalized Assessed Valuation:</b>	\$924,822,606	
<b>Population:</b>	35,000	
<b>Employees:</b>		
<b>Full Time:</b>	28	
<b>Part Time:</b>	66	
<b>Salaries Paid:</b>	\$2,586,189	

#### Blended Component Units

Number Submitted = 2  
 Foreign Fire Insurance Fd  
 Woodstock Firefighters Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,696,629</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$4,696,590</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$4,154,439</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$134</b>	\$258	\$175
Per Capita Expenditures:	<b>\$119</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$542,151</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>53.89%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$2,238,790</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$64</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,022,573</b>	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,371,029</b>	\$2,120,139	\$1,132,721

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,263,650</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$36</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Worden Fire Protection District**

Unit Code: **057/200/06** County: **MADISON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$62,000**

Equalized Assessed Valuation: **\$22,328,971**

Population: **1,600**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$3,800**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$30,404</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$176,427</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$170,371</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$110</b>	\$89	\$61
Per Capita Expenditures:	<b>\$106</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,056</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>21.40%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$36,460</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$23</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$115,100</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$72</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wyonet Fire Protection District**

Unit Code: **006/160/06** County: **BUREAU**

Fiscal Year End: **5/5/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$331,096**

Equalized Assessed Valuation: **\$18,026,072**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$306,943</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$205</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$138,888</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$76,749</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$93</b>	\$89	\$61
Per Capita Expenditures:	<b>\$51</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$62,139</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>480.89%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$369,082</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$246</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	<b>\$369,082</b>	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Wyoming Fire Protection District**

Unit Code: **087/040/06** County: **STARK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$198,525**

Equalized Assessed Valuation: **\$40,569,186**

Population: **4,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$83,328</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$229,483</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$181,781</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$51</b>	\$89	\$61
Per Capita Expenditures:	<b>\$40</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$47,702</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>72.08%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$131,030</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$29</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	<b>\$182,695</b>	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$112,000</b>	\$102,650	\$7,378
Per Capita Debt:	<b>\$25</b>	\$47	\$3
General Obligation Debt over EAV:	<b>0.00%</b>	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **York Center Fire Protection District**

Unit Code: **022/250/06** County: **DUPAGE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,330,541**

Equalized Assessed Valuation: **\$316,773,405**

Population: **15,000**

Employees:

Full Time: **2**

Part Time: **62**

Salaries Paid: **\$887,976**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$579,904</b>	\$2,077,656	\$1,137,166
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$134	\$65
Revenue Collected During FY 08:	<b>\$2,495,763</b>	\$3,995,457	\$2,964,329
Expenditures During FY 08:	<b>\$2,387,910</b>	\$3,727,756	\$2,492,797
Per Capita Revenue:	<b>\$166</b>	\$258	\$175
Per Capita Expenditures:	<b>\$159</b>	\$246	\$168
Revenues over (under) Expenditures:	<b>\$107,853</b>	\$267,701	\$153,980
Ratio of Fund Balance to Expenditures:	<b>49.32%</b>	62.95%	50.31%
Ending Fund Balance for FY 08:	<b>\$1,177,785</b>	\$2,259,105	\$1,298,918
Per Capita Ending Fund Balance:	<b>\$79</b>	\$143	\$70

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$11,257	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$448,674	\$
Total Unrestricted Net Assets:	<b>\$1,170,533</b>	\$2,120,139	\$1,132,721



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,899,916</b>	\$1,345,533	\$265,000
Per Capita Debt:	<b>\$127</b>	\$80	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,896	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$3,235	\$
Expenditures During FY 08:	\$	\$2,379	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$856	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	1.69%	0.00%
Ending Retained Earnings for FY 08:	\$	\$2,752	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Yorkfield Fire Protection District**

Unit Code: **016/360/06** County: **COOK**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,478,500**

Equalized Assessed Valuation: **\$58,896,424**

Population: **700**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,311,395</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	<b>\$1,873</b>	\$66	\$35
Revenue Collected During FY 08:	<b>\$222,262</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$268,807</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$318</b>	\$89	\$61
Per Capita Expenditures:	<b>\$384</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>-\$46,545</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>470.54%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$1,264,850</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$1,807</b>	\$73	\$37

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$