



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$235,542 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$157 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$ | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$ | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$459,219**

Equalized Assessed Valuation: **\$39,834,034**

Population: **7,000**

Employees:

Full Time: **7**

Part Time: **7**

Salaries Paid: **\$221,728**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$262,257 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$37 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$486,351 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$454,780 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$69 | \$89 | \$63 |
| Per Capita Expenditures: | \$65 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$31,571 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 64.61% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$293,828 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$42 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$161,039 | \$6,873 | \$ |
| Total Unreserved Funds: | \$132,789 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$222,091 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$32 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$141,464 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$54 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **4/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$453,097**

Equalized Assessed Valuation: **\$148,811,910**

Population: **5,117**

Employees:

Full Time:

Part Time: **33**

Salaries Paid: **\$76,743**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$99,612 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$19 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$309,070 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$260,647 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$60 | \$89 | \$63 |
| Per Capita Expenditures: | \$51 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$48,423 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 56.90% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$148,310 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$29 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$100,000 | \$6,873 | \$ |
| Total Unreserved Funds: | \$48,310 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$83,607 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$16 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$233,324**

Equalized Assessed Valuation: **\$29,982,137**

Population: **2,600**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$2,650**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$31,580 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$12 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$101,784 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$86,277 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$39 | \$89 | \$63 |
| Per Capita Expenditures: | \$33 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$15,507 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 54.58% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$47,087 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$18 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$47,087 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$145,513 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$56 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **5/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$178,000**

Equalized Assessed Valuation: **\$61,472,220**

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 09: | \$945,768 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$280 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$117,001 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$83,135 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$35 | \$89 | \$63 |
| Per Capita Expenditures: | \$25 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$33,866 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 1178.37% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$979,634 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$290 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$35,896 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$148,127 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$44 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$687,889 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$382 | \$48 | \$3 |
| General Obligation Debt over EAV: | 1.50% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$75,000 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$31 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$200,000

Equalized Assessed Valuation: \$44,934,987

Population: 4,000

Employees:

 Full Time:

 Part Time: 36

 Salaries Paid: \$17,476

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 09: | \$116,133 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$29 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$190,613 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$197,725 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$48 | \$89 | \$63 |
| Per Capita Expenditures: | \$49 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$7,112 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 55.14% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$109,021 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$27 | \$78 | \$41 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$109,021 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$147,176 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$37 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,703,000

Equalized Assessed Valuation: \$581,736,632

Population: 4,800

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 09: | -\$400,017 | \$2,291,196 | \$1,323,136 |
| Per Capita Beginning Fund Balance: | -\$83 | \$156 | \$73 |
| Revenue Collected During FY 09: | \$2,809,542 | \$4,275,433 | \$3,005,757 |
| Expenditures During FY 09: | \$2,549,148 | \$4,122,298 | \$2,702,439 |
| Per Capita Revenue: | \$585 | \$291 | \$195 |
| Per Capita Expenditures: | \$531 | \$280 | \$196 |
| Revenues over (under) Expenditures: | \$260,394 | \$153,135 | \$78,262 |
| Ratio of Fund Balance to Expenditures: | -5.48% | 71.58% | 48.72% |
| Ending Fund Balance for FY 09: | -\$139,623 | \$2,579,664 | \$1,460,789 |
| Per Capita Ending Fund Balance: | -\$29 | \$184 | \$77 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,612 | \$ |
| Total Unreserved Funds: | \$ | \$19,713 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$39,087 | \$533,562 | \$ |
| Total Unrestricted Net Assets: | -\$178,710 | \$2,331,047 | \$1,139,391 |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$ | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$3,799,891 | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$127 | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.46% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$406,880 | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$23 | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Golfview Hills 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 09: | \$118,756 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$170 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$67,310 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$61,573 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$96 | \$89 | \$63 |
| Per Capita Expenditures: | \$88 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$5,737 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 202.19% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$124,493 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$178 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$305,550

Equalized Assessed Valuation: \$69,066,266

Population: 2,350

Employees:

Full Time:

Part Time: 26

Salaries Paid: \$161,842

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$671,015 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$286 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$396,694 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$311,253 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$169 | \$89 | \$63 |
| Per Capita Expenditures: | \$132 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$85,441 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 243.04% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$756,456 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$322 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$466 | \$6,873 | \$ |
| Total Unreserved Funds: | \$755,993 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 6/30/2009
Accounting Method: Cash With Assets
Appropriation or Budget: \$416,150
Equalized Assessed Valuation: \$75,937,433
Population: 3,600
Employees:
 Full Time:
 Part Time: 1
 Salaries Paid: \$3,000

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 09: | \$202,505 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$56 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$297,387 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$248,228 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$83 | \$89 | \$63 |
| Per Capita Expenditures: | \$69 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$49,159 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 91.68% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$227,576 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$63 | \$78 | \$41 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$227,575 | \$54,893 | \$ |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$128,163 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$36 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,369,310**

Equalized Assessed Valuation: **\$990,651,866**

Population: **36,000**

Employees:

Full Time: **30**

Part Time: **30**

Salaries Paid: **\$2,834,437**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$362,747 | \$2,291,196 | \$1,323,136 |
| Per Capita Beginning Fund Balance: | \$10 | \$156 | \$73 |
| Revenue Collected During FY 09: | \$4,850,802 | \$4,275,433 | \$3,005,757 |
| Expenditures During FY 09: | \$4,955,004 | \$4,122,298 | \$2,702,439 |
| Per Capita Revenue: | \$135 | \$291 | \$195 |
| Per Capita Expenditures: | \$138 | \$280 | \$196 |
| Revenues over (under) Expenditures: | -\$104,202 | \$153,135 | \$78,262 |
| Ratio of Fund Balance to Expenditures: | 5.22% | 71.58% | 48.72% |
| Ending Fund Balance for FY 09: | \$258,545 | \$2,579,664 | \$1,460,789 |
| Per Capita Ending Fund Balance: | \$7 | \$184 | \$77 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,612 | \$ |
| Total Unreserved Funds: | \$ | \$19,713 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$84,724 | \$533,562 | \$ |
| Total Unrestricted Net Assets: | -\$195,195 | \$2,331,047 | \$1,139,391 |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$106,988 | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$3 | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 4/30/2009
Accounting Method: Cash With Assets
Appropriation or Budget: \$351,015
Equalized Assessed Valuation: \$121,454,381
Population: 7,500
Employees:
 Full Time: 2
 Part Time:
 Salaries Paid: \$56,469

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$410,634 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$55 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$295,134 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$468,946 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$39 | \$89 | \$63 |
| Per Capita Expenditures: | \$63 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$173,812 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 50.50% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$236,822 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$32 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$8,293 | \$6,873 | \$ |
| Total Unreserved Funds: | \$228,529 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$207,186 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$28 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 4/30/2009

Accounting Method: Combination

Appropriation or Budget: \$8,700,000

Equalized Assessed Valuation: \$938,823,414

Population: 50,000

Employees:

Full Time: 40

Part Time: 28

Salaries Paid: \$3,032,626

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 09: | \$1,928,389 | \$2,291,196 | \$1,323,136 |
| Per Capita Beginning Fund Balance: | \$39 | \$156 | \$73 |
| Revenue Collected During FY 09: | \$6,775,135 | \$4,275,433 | \$3,005,757 |
| Expenditures During FY 09: | \$6,988,299 | \$4,122,298 | \$2,702,439 |
| Per Capita Revenue: | \$136 | \$291 | \$195 |
| Per Capita Expenditures: | \$140 | \$280 | \$196 |
| Revenues over (under) Expenditures: | -\$213,164 | \$153,135 | \$78,262 |
| Ratio of Fund Balance to Expenditures: | 24.54% | 71.58% | 48.72% |
| Ending Fund Balance for FY 09: | \$1,715,225 | \$2,579,664 | \$1,460,789 |
| Per Capita Ending Fund Balance: | \$34 | \$184 | \$77 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,612 | \$ |
| Total Unreserved Funds: | \$ | \$19,713 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$636,295 | \$533,562 | \$ |
| Total Unrestricted Net Assets: | \$833,319 | \$2,331,047 | \$1,139,391 |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$762,877 | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$15 | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$32,455 | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$1 | \$ | \$ |
| Revenue Collected During FY 09: | \$73,968 | \$3,371 | \$ |
| Expenditures During FY 09: | \$77,322 | \$2,667 | \$ |
| Per Capita Revenue: | \$1 | \$ | \$ |
| Per Capita Expenditures: | \$2 | \$ | \$ |
| Operating Income (loss): | -\$3,354 | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 37.64% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$29,101 | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$1 | \$ | \$ |



FISCAL YEAR 2009

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 09: | \$37,069 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$12 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$48,876 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$45,591 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$16 | \$89 | \$63 |
| Per Capita Expenditures: | \$15 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$3,285 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 88.51% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$40,354 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$13 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$14,315 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$5 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **090/085/06** County: **TAZEWELL**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$119,208**

Equalized Assessed Valuation: **\$25,349,337**

Population: **695**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$25,595 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$37 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$125,952 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$120,852 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$181 | \$89 | \$63 |
| Per Capita Expenditures: | \$174 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$5,100 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 25.40% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$30,695 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$44 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$30,695 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$102,440 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$147 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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 09: | \$189,564 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$82 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$91,901 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$74,536 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$40 | \$89 | \$63 |
| Per Capita Expenditures: | \$32 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$17,365 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 289.42% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$215,725 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$94 | \$78 | \$41 |
| | | | |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$215,725 | \$54,893 | \$ |
| | | | |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 018/015/06 County: CUMBERLAN

Fiscal Year End: 11/30/2009

Accounting Method: Cash

Appropriation or Budget: \$150,000

Equalized Assessed Valuation: \$32,909,055

Population: 3,596

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$500

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$ | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$ | \$73 | \$38 |
| Revenue Collected During FY 09: | \$149,345 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$11,582 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$42 | \$89 | \$63 |
| Per Capita Expenditures: | \$3 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$137,763 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 1189.46% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$137,763 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$38 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$137,763 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$80,220 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$51 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$193,096**

Equalized Assessed Valuation: **\$43,174,480**

Population: **2,300**

Employees:

 Full Time: **4**

 Part Time: **27**

 Salaries Paid: **\$77,657**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$70,750 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$31 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$272,229 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$193,096 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$118 | \$89 | \$63 |
| Per Capita Expenditures: | \$84 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$79,133 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 77.62% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$149,883 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$65 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$149,883 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$51,890 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$23 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Groveland Fire Protection District**

Unit Code: **090/086/06** County: **TAZEWELL**

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$23,990**

Equalized Assessed Valuation: **\$12,206,810**

Population: **1,000**

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 09: | \$16,786 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$17 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$22,942 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$23,990 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$23 | \$89 | \$63 |
| Per Capita Expenditures: | \$24 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$1,048 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 65.60% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$15,738 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$16 | \$78 | \$41 |
| <u>Equity</u> | | | |
| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |
| <u>Net Assets</u> | | | |
| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 6/30/2009
Accounting Method: Cash With Assets
Appropriation or Budget: \$86,442
Equalized Assessed Valuation: \$16,731,321
Population: 1,000
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 09: | \$24,830 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$25 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$57,937 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$45,990 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$58 | \$89 | \$63 |
| Per Capita Expenditures: | \$46 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$11,947 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 79.97% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$36,777 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$37 | \$78 | \$41 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$26,662 | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$26,825 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$135,326 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$135 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.45% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **5/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$336,380**

Equalized Assessed Valuation: **\$66,750,484**

Population: **3,565**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$72,472**

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 09: | \$251,779 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$71 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$325,905 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$270,740 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$91 | \$89 | \$63 |
| Per Capita Expenditures: | \$76 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$55,165 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 113.37% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$306,944 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$86 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$306,944 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$115,397 | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$18 | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$904,542**

Equalized Assessed Valuation: **\$28,952,369**

Population: **1,200**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$2,900**

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 09: | \$11,483 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$10 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$103,381 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$132,650 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$86 | \$89 | \$63 |
| Per Capita Expenditures: | \$111 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$29,269 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | -13.41% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | -\$17,786 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | -\$15 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$100 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$ | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Harristown Fire Protection District**

Unit Code: **055/030/06** County: **MACON**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$444,976**

Equalized Assessed Valuation: **\$30,782,334**

Population: **1,500**

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 09: | \$100,621 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$67 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$128,982 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$96,331 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$86 | \$89 | \$63 |
| Per Capita Expenditures: | \$64 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$32,651 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 138.35% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$133,272 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$89 | \$78 | \$41 |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$133,272 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$240,814 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$161 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **5/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,000**

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 09: | \$24,893 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$70 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$30,942 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$32,084 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$86 | \$89 | \$63 |
| Per Capita Expenditures: | \$90 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$1,142 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 74.03% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$23,751 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$66 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$23,751 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$711,112 | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$79 | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **4/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$390,920**

Equalized Assessed Valuation: **\$19,585,519**

Population: **4,000**

Employees:

 Full Time:

 Part Time: **22**

 Salaries Paid: **\$14,524**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$31,429 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$8 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$107,977 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$117,662 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$27 | \$89 | \$63 |
| Per Capita Expenditures: | \$29 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$9,685 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 18.48% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$21,744 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$5 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$52,425 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$42,000 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$11 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 4/30/2009
Accounting Method: Cash With Assets
Appropriation or Budget: \$892,327
Equalized Assessed Valuation: \$107,757,096
Population: 3,973
Employees:
 Full Time:
 Part Time: 34
 Salaries Paid: \$111,294

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$68,950 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$17 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$511,610 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$457,758 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$129 | \$89 | \$63 |
| Per Capita Expenditures: | \$115 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$53,852 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 26.83% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$122,802 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$31 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$61,017 | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$61,785 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hecker Fire Protection District**

Unit Code: **067/020/06** County: **MONROE**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$83,705**

Equalized Assessed Valuation: **\$25,839,307**

Population: **9,995**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$222,042 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$22 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$140,764 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$47,144 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$14 | \$89 | \$63 |
| Per Capita Expenditures: | \$5 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$93,620 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 669.57% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$315,662 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$32 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$315,662 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 5/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$410,666

Equalized Assessed Valuation: \$108,084,809

Population: 5,000

Employees:

 Full Time: 1

 Part Time: 4

 Salaries Paid: \$65,449

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 09: | \$313,178 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$63 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$396,128 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$372,579 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$79 | \$89 | \$63 |
| Per Capita Expenditures: | \$75 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$23,549 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 90.38% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$336,727 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$67 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$336,726 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$827,522 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$166 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 5/31/2009
Accounting Method: Cash With Assets
Appropriation or Budget: \$421,150
Equalized Assessed Valuation: \$121,433,014
Population: 12,500
Employees:
 Full Time:
 Part Time: 45
 Salaries Paid: \$23,801

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$98,901 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$8 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$351,203 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$226,685 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$28 | \$89 | \$63 |
| Per Capita Expenditures: | \$18 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$124,518 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 98.56% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$223,419 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$18 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$223,419 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: | <input type="text" value="1"/> |
| Part Time: | <input type="text" value="30"/> |
| Salaries Paid: | <input type="text" value="\$66,361"/> |

Blended Component Units

| |
|--------------------------------|
| <p>Blended Component Units</p> |
|--------------------------------|

Fiscal Indicators

| <u>General and Special Funds</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$255,402 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$85 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$264,100 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$351,193 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$88 | \$89 | \$63 |
| Per Capita Expenditures: | \$117 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$87,093 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 47.92% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$168,309 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$56 | \$78 | \$41 |
| | | | |
| <u>Equity</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |
| | | | |
| <u>Net Assets</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$168,309 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$878,000 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$294 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **4/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,675**

Equalized Assessed Valuation: **\$13,975,324**

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 09: | \$52,478 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$48 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$58,052 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$62,851 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$53 | \$89 | \$63 |
| Per Capita Expenditures: | \$57 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$4,799 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 75.86% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$47,679 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$43 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 12/31/2009

Accounting Method: Cash

Appropriation or Budget: \$68,000

Equalized Assessed Valuation: \$35,730,574

Population: 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 09: | \$ | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$ | \$73 | \$38 |
| Revenue Collected During FY 09: | \$64,493 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$64,493 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$403 | \$89 | \$63 |
| Per Capita Expenditures: | \$403 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$ | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$ | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$ | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Holiday Shores Fire Protection District
Unit Code: 057/083/06 **County:** MADISON
Fiscal Year End: 4/30/2009
Accounting Method: Cash With Assets
Appropriation or Budget: \$210,000
Equalized Assessed Valuation: \$75,528,994
Population: 360
Employees:
 Full Time: _____
 Part Time: 24
 Salaries Paid: \$16,542

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$290,972 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$808 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$168,693 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$202,630 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$469 | \$89 | \$63 |
| Per Capita Expenditures: | \$563 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$33,937 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 126.85% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$257,035 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$714 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$130,052 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: 5/31/2009
Accounting Method: Cash With Assets
Appropriation or Budget: \$162,300
Equalized Assessed Valuation: \$58,086,659
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 09: | \$8,872 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$7 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$125,517 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$119,679 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$105 | \$89 | \$63 |
| Per Capita Expenditures: | \$100 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$5,838 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 12.29% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$14,710 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$12 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$25,102 | \$5,196 | \$ |
| Total Unrestricted Net Assets: | -\$10,392 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$253,975 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$212 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$81,004 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$81 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$1,282,394 | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$1,122 | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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 09: | \$178,926 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$72 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$139,881 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$177,114 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$56 | \$89 | \$63 |
| Per Capita Expenditures: | \$71 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$37,233 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 80.00% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$141,693 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$57 | \$78 | \$41 |
| <u>Equity</u> | | | |
| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |
| <u>Net Assets</u> | | | |
| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets: | \$1,730 | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$139,963 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$89,620 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$36 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Horseshoe Lake 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 09: | \$29,388 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$21 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$20,000 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$20,000 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$14 | \$89 | \$63 |
| Per Capita Expenditures: | \$14 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$ | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 146.94% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$29,388 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$21 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$103,600**

Equalized Assessed Valuation: **\$15,967,289**

Population: **650**

Employees:

 Full Time:

 Part Time: **30**

 Salaries Paid: **\$11,694**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$88,915 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$137 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$76,798 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$57,355 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$118 | \$89 | \$63 |
| Per Capita Expenditures: | \$88 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$19,443 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 192.95% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$110,664 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$170 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$110,664 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$1,278,597 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$426 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$58,632 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$46 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$19,145 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$19 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$28,902 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$17 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hume Fire Protection District**

Unit Code: 023/030/06 County: EDGAR

Fiscal Year End: 4/30/2009

Accounting Method: Cash

Appropriation or Budget: \$30,093

Equalized Assessed Valuation: \$9,813,673

Population: 382

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

| | |
|--|--|
| | |
|--|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$15,797 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$41 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$39,615 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$30,294 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$104 | \$89 | \$63 |
| Per Capita Expenditures: | \$79 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$9,321 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 82.91% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$25,118 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$66 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$2,265,000 | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$45 | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$84,793 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$53 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$44,240 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$50 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Illio polis Fire Protection District**

Unit Code: **083/070/06** County: **SANGAMON**

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,300**

Equalized Assessed Valuation: **\$28,047,156**

Population: **1,600**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Number Submitted = 1
Illio polis Fire Protection District

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$165,590 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$103 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$68,423 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$68,423 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$43 | \$89 | \$63 |
| Per Capita Expenditures: | \$43 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$ | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 245.80% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$168,181 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$105 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$146,152 | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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 09: | \$58,780 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$67 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$68,700 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$89,388 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$79 | \$89 | \$63 |
| Per Capita Expenditures: | \$102 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$20,688 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 42.61% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$38,092 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$44 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$38,092 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ipava Fire Protection District**

Unit Code: 029/090/06 County: FULTON

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$37,000

Equalized Assessed Valuation: \$8,000,000

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 09: | \$4,402 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$5 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$31,854 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$24,006 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$35 | \$89 | \$63 |
| Per Capita Expenditures: | \$27 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$7,848 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 51.03% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$12,250 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$14 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$12,251 | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$94,000 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$104 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

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: **5/31/2009**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$11,686,947**

Population: **1,000**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$4,144**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$43,315 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$43 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$42,195 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$30,175 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$42 | \$89 | \$63 |
| Per Capita Expenditures: | \$30 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$12,020 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 183.38% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$55,335 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$55 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$109,168 | \$11,057 |
| Per Capita Debt: | \$ | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **022/150/06** County: **DUPAGE**

Fiscal Year End: **5/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,765,785**

Equalized Assessed Valuation: **\$711,202,983**

Population: **8,302**

Employees:

 Full Time: **27**

 Part Time: **12**

 Salaries Paid: **\$2,278,822**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$1,184,831 | \$2,291,196 | \$1,323,136 |
| Per Capita Beginning Fund Balance: | \$143 | \$156 | \$73 |
| Revenue Collected During FY 09: | \$3,764,821 | \$4,275,433 | \$3,005,757 |
| Expenditures During FY 09: | \$4,252,175 | \$4,122,298 | \$2,702,439 |
| Per Capita Revenue: | \$453 | \$291 | \$195 |
| Per Capita Expenditures: | \$512 | \$280 | \$196 |
| Revenues over (under) Expenditures: | -\$487,354 | \$153,135 | \$78,262 |
| Ratio of Fund Balance to Expenditures: | 16.40% | 71.58% | 48.72% |
| Ending Fund Balance for FY 09: | \$697,477 | \$2,579,664 | \$1,460,789 |
| Per Capita Ending Fund Balance: | \$84 | \$184 | \$77 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$4,612 | \$ |
| Total Unreserved Funds: | \$ | \$19,713 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$533,562 | \$ |
| Total Unrestricted Net Assets: | \$4,601,932 | \$2,331,047 | \$1,139,391 |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$ | \$1,602,416 | \$426,940 |
| Per Capita Debt: | \$ | \$83 | \$29 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$2,777 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$3,371 | \$ |
| Expenditures During FY 09: | \$ | \$2,667 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$704 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.06% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$3,481 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Iuka Fire Protection District**

Unit Code: **058/080/06** County: **MARION**

Fiscal Year End: **4/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$88,345**

Equalized Assessed Valuation: **\$14,487,611**

Population: **3,700**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$1,277**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$153,756 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$42 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$87,225 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$87,776 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$24 | \$89 | \$63 |
| Per Capita Expenditures: | \$24 | \$88 | \$57 |
| Revenues over (under) Expenditures: | -\$551 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 174.54% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$153,205 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$41 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$13,524 | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$139,681 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$76,000 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$21 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ivesdale Fire Protection District**

Unit Code: **010/070/06** County: **CHAMPAIGN**

Fiscal Year End: **5/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$161,250**

Equalized Assessed Valuation: **\$15,009,425**

Population: **800**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$31,109**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 09: | \$51,544 | \$142,290 | \$81,567 |
| Per Capita Beginning Fund Balance: | \$64 | \$73 | \$38 |
| Revenue Collected During FY 09: | \$120,943 | \$175,567 | \$125,581 |
| Expenditures During FY 09: | \$115,500 | \$173,220 | \$117,967 |
| Per Capita Revenue: | \$151 | \$89 | \$63 |
| Per Capita Expenditures: | \$144 | \$88 | \$57 |
| Revenues over (under) Expenditures: | \$5,443 | \$2,347 | \$6,316 |
| Ratio of Fund Balance to Expenditures: | 49.34% | 130.98% | 75.19% |
| Ending Fund Balance for FY 09: | \$56,987 | \$151,903 | \$91,782 |
| Per Capita Ending Fund Balance: | \$71 | \$78 | \$41 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$6,873 | \$ |
| Total Unreserved Funds: | \$ | \$54,893 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,594 | \$5,196 | \$ |
| Total Unrestricted Net Assets: | \$55,393 | \$59,855 | \$ |



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09: | \$47,898 | \$109,168 | \$11,057 |
| Per Capita Debt: | \$60 | \$48 | \$3 |
| General Obligation Debt over EAV: | 0.00% | 0.06% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09: | \$ | \$781 | \$ |
| Per Capita Beginning Retained Earnings for FY 09: | \$ | \$ | \$ |
| Revenue Collected During FY 09: | \$ | \$817 | \$ |
| Expenditures During FY 09: | \$ | \$848 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$30 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 1.26% | 0.00% |
| Ending Retained Earnings for FY 09: | \$ | \$783 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |