



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Jefferson Fire Protection District**

Unit Code: **041/010/06** County: **JEFFERSON**

Fiscal Year End: **12/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$509,885**

Equalized Assessed Valuation: **\$127,934,767**

Population: **11,212**

Employees:

 Full Time: **4**

 Part Time: **4**

 Salaries Paid: **\$214,203**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$372,949	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$33	\$73	\$38
Revenue Collected During FY 09:	\$530,710	\$175,567	\$125,581
Expenditures During FY 09:	\$637,240	\$173,220	\$117,967
Per Capita Revenue:	\$47	\$89	\$63
Per Capita Expenditures:	\$57	\$88	\$57
Revenues over (under) Expenditures:	-\$106,530	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	55.07%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$350,919	\$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:	\$	\$5,196	\$
Total Unrestricted Net Assets:	\$350,919	\$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:	\$63,350	\$109,168	\$11,057
Per Capita Debt:	\$6	\$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:	\$46,815	\$109,168	\$11,057
Per Capita Debt:	\$25	\$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: **Kaneville Fire Protection District**

Unit Code: **045/080/06** County: **KANE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$652,688**

Equalized Assessed Valuation: **\$50,646,923**

Population: **1,367**

Employees:

 Full Time:

 Part Time:

 Salaries 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:	\$352,810	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$258	\$73	\$38
Revenue Collected During FY 09:	\$258,301	\$175,567	\$125,581
Expenditures During FY 09:	\$391,057	\$173,220	\$117,967
Per Capita Revenue:	\$189	\$89	\$63
Per Capita Expenditures:	\$286	\$88	\$57
Revenues over (under) Expenditures:	-\$132,756	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	56.27%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$220,054	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$161	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$220,054	\$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:	\$60,072	\$109,168	\$11,057
Per Capita Debt:	\$33	\$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:	Kansas Fire Protection District		
Unit Code:	023/040/06	County:	EDGAR
Fiscal Year End:	4/30/2009		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$67,997		
Equalized Assessed Valuation:	\$13,368,387		
Population:	1,000		
Employees:			
	Full Time:		
	Part Time:	24	
	Salaries Paid:	\$6,635	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$315,890	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$316	\$73	\$38
Revenue Collected During FY 09:	\$51,586	\$175,567	\$125,581
Expenditures During FY 09:	\$54,624	\$173,220	\$117,967
Per Capita Revenue:	\$52	\$89	\$63
Per Capita Expenditures:	\$55	\$88	\$57
Revenues over (under) Expenditures:	-\$3,038	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	538.95%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$294,398	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$294	\$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:	\$35,757	\$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: **Kell Fire Protection District**

Unit Code: **058/020/06** County: **MARION**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$143,544**

Equalized Assessed Valuation: **\$9,800,969**

Population: **2,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$46,639	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$19	\$73	\$38
Revenue Collected During FY 09:	\$143,544	\$175,567	\$125,581
Expenditures During FY 09:	\$141,631	\$173,220	\$117,967
Per Capita Revenue:	\$57	\$89	\$63
Per Capita Expenditures:	\$57	\$88	\$57
Revenues over (under) Expenditures:	\$1,913	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	28.95%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$40,998	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$16	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$40,998	\$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:	\$205,743	\$109,168	\$11,057
Per Capita Debt:	\$82	\$48	\$3
General Obligation Debt over EAV:	1.69%	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:	\$119,590	\$109,168	\$11,057
Per Capita Debt:	\$184	\$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: Kendall Hill Fire Protection District

Unit Code: 057/085/06 **County:** MADISON

Fiscal Year End: 4/30/2009

Accounting Method: Cash

Appropriation or Budget: \$26,129

Equalized Assessed Valuation: \$10,356,625

Population: 845

Employees:

Full Time:

Part Time:

Salaries 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:	\$22,568	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$27	\$73	\$38
Revenue Collected During FY 09:	\$26,271	\$175,567	\$125,581
Expenditures During FY 09:	\$25,835	\$173,220	\$117,967
Per Capita Revenue:	\$31	\$89	\$63
Per Capita Expenditures:	\$31	\$88	\$57
Revenues over (under) Expenditures:	\$436	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	89.04%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$23,004	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$27	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,004	\$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:	\$	\$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: **Kickapoo Fire Protection District**

Unit Code: 092/050/06 County: VERMILION

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$126,500

Equalized Assessed Valuation: \$48,496,425

Population: 30,000

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$194,528	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$6	\$73	\$38
Revenue Collected During FY 09:	\$90,146	\$175,567	\$125,581
Expenditures During FY 09:	\$72,697	\$173,220	\$117,967
Per Capita Revenue:	\$3	\$89	\$63
Per Capita Expenditures:	\$2	\$88	\$57
Revenues over (under) Expenditures:	\$17,449	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	291.59%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$211,977	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$7	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$211,977	\$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:	\$23,644	\$109,168	\$11,057
Per Capita Debt:	\$1	\$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: **Kinmundy-Alma Fire Protection District**

Unit Code: 058/030/06 County: MARION

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$650,725

Equalized Assessed Valuation: \$25,459,357

Population: 2,500

Employees:

 Full Time:

 Part Time: 42

 Salaries Paid: \$25,741

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$249,656	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$100	\$73	\$38
Revenue Collected During FY 09:	\$249,008	\$175,567	\$125,581
Expenditures During FY 09:	\$130,011	\$173,220	\$117,967
Per Capita Revenue:	\$100	\$89	\$63
Per Capita Expenditures:	\$52	\$88	\$57
Revenues over (under) Expenditures:	\$118,997	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	283.56%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$368,653	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$147	\$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:	\$43,840	\$5,196	\$
Total Unrestricted Net Assets:	\$324,816	\$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: **Kirkland Fire Protection District**

Unit Code: **019/050/06** County: **DEKALB**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$412,501**

Equalized Assessed Valuation: **\$74,028,409**

Population: **1,850**

Employees:

 Full Time:

 Part Time: **32**

 Salaries Paid: **\$104,813**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$53,908	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$29	\$73	\$38
Revenue Collected During FY 09:	\$376,666	\$175,567	\$125,581
Expenditures During FY 09:	\$305,591	\$173,220	\$117,967
Per Capita Revenue:	\$204	\$89	\$63
Per Capita Expenditures:	\$165	\$88	\$57
Revenues over (under) Expenditures:	\$71,075	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	40.90%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$124,981	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$68	\$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:	\$124,981	\$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: **La Motte Twp Fire Protection District**

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$159,107	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$65	\$73	\$38
Revenue Collected During FY 09:	\$80,723	\$175,567	\$125,581
Expenditures During FY 09:	\$69,272	\$173,220	\$117,967
Per Capita Revenue:	\$33	\$89	\$63
Per Capita Expenditures:	\$28	\$88	\$57
Revenues over (under) Expenditures:	\$11,451	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	246.21%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$170,558	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$70	\$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: **Lacon-Sparland Fire Protection District**

Unit Code: 059/020/06 County: MARSHALL

Fiscal Year End: 6/30/2009

Accounting Method: Cash

Appropriation or Budget: \$517,500

Equalized Assessed Valuation: \$63,158,298

Population: 4,000

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$97,953	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$24	\$73	\$38
Revenue Collected During FY 09:	\$296,682	\$175,567	\$125,581
Expenditures During FY 09:	\$342,621	\$173,220	\$117,967
Per Capita Revenue:	\$74	\$89	\$63
Per Capita Expenditures:	\$86	\$88	\$57
Revenues over (under) Expenditures:	-\$45,939	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	15.18%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$52,014	\$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:	\$52,014	\$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:	\$607,792	\$109,168	\$11,057
Per Capita Debt:	\$152	\$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: **Lafayette Fire Protection District**

Unit Code: **087/020/06** County: **STARK**

Fiscal Year End: **8/31/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$107,500**

Equalized Assessed Valuation: **\$**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$1,075**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$51,235	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$51	\$73	\$38
Revenue Collected During FY 09:	\$74,753	\$175,567	\$125,581
Expenditures During FY 09:	\$42,866	\$173,220	\$117,967
Per Capita Revenue:	\$75	\$89	\$63
Per Capita Expenditures:	\$43	\$88	\$57
Revenues over (under) Expenditures:	\$31,887	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	193.91%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$83,122	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$83	\$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:	\$	\$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: **Lake Egypt Fire Protection District**

Unit Code: **100/010/06** County: **Williamson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,099,953**

Equalized Assessed Valuation: **\$123,371,820**

Population: **8,000**

Employees:

Full Time: **9**

Part Time: **24**

Salaries Paid: **\$365,679**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,561,898	\$2,291,196	\$1,323,136
Per Capita Beginning Fund Balance:	\$320	\$156	\$73
Revenue Collected During FY 09:	\$977,994	\$4,275,433	\$3,005,757
Expenditures During FY 09:	\$778,844	\$4,122,298	\$2,702,439
Per Capita Revenue:	\$122	\$291	\$195
Per Capita Expenditures:	\$97	\$280	\$196
Revenues over (under) Expenditures:	\$199,150	\$153,135	\$78,262
Ratio of Fund Balance to Expenditures:	354.51%	71.58%	48.72%
Ending Fund Balance for FY 09:	\$2,761,047	\$2,579,664	\$1,460,789
Per Capita Ending Fund Balance:	\$345	\$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:	\$1,425,318	\$533,562	\$
Total Unrestricted Net Assets:	\$168,825	\$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:	\$1,233,300	\$1,602,416	\$426,940
Per Capita Debt:	\$154	\$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: **Lake Springfield 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

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$18,189	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$15	\$73	\$38
Revenue Collected During FY 09:	\$101,946	\$175,567	\$125,581
Expenditures During FY 09:	\$96,304	\$173,220	\$117,967
Per Capita Revenue:	\$85	\$89	\$63
Per Capita Expenditures:	\$80	\$88	\$57
Revenues over (under) Expenditures:	\$5,642	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	24.75%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$23,831	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$20	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$12,689	\$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: **Lake Villa Fire Protection District**

Unit Code: **049/060/06** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,045,284**

Equalized Assessed Valuation: **\$927,315,094**

Population: **31,050**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$19,311**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,870,701	\$2,291,196	\$1,323,136
Per Capita Beginning Fund Balance:	\$125	\$156	\$73
Revenue Collected During FY 09:	\$5,692,299	\$4,275,433	\$3,005,757
Expenditures During FY 09:	\$4,454,730	\$4,122,298	\$2,702,439
Per Capita Revenue:	\$183	\$291	\$195
Per Capita Expenditures:	\$143	\$280	\$196
Revenues over (under) Expenditures:	\$1,237,569	\$153,135	\$78,262
Ratio of Fund Balance to Expenditures:	114.67%	71.58%	48.72%
Ending Fund Balance for FY 09:	\$5,108,270	\$2,579,664	\$1,460,789
Per Capita Ending Fund Balance:	\$165	\$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:	\$5,052,337	\$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:	\$3,695,000	\$1,602,416	\$426,940
Per Capita Debt:	\$119	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lake Zurich Rural Fire Protection District**

Unit Code: 049/070/06 County: LAKE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,809,550

Equalized Assessed Valuation: \$1,096,343,870

Population: 20,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,151,070	\$2,291,196	\$1,323,136
Per Capita Beginning Fund Balance:	\$58	\$156	\$73
Revenue Collected During FY 09:	\$5,244,348	\$4,275,433	\$3,005,757
Expenditures During FY 09:	\$4,140,338	\$4,122,298	\$2,702,439
Per Capita Revenue:	\$262	\$291	\$195
Per Capita Expenditures:	\$207	\$280	\$196
Revenues over (under) Expenditures:	\$1,104,010	\$153,135	\$78,262
Ratio of Fund Balance to Expenditures:	54.47%	71.58%	48.72%
Ending Fund Balance for FY 09:	\$2,255,080	\$2,579,664	\$1,460,789
Per Capita Ending Fund Balance:	\$113	\$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:	\$8,697	\$533,562	\$
Total Unrestricted Net Assets:	\$3,603,659	\$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:	\$2,115,000	\$1,602,416	\$426,940
Per Capita Debt:	\$106	\$83	\$29
General Obligation Debt over EAV:	0.19%	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: **Lamard Fire Protection District**

Unit Code: **096/020/06** County: **WAYNE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$29,601**

Equalized Assessed Valuation: **\$7,297,245**

Population: **1,460**

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:	\$37,433	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$26	\$73	\$38
Revenue Collected During FY 09:	\$29,599	\$175,567	\$125,581
Expenditures During FY 09:	\$28,462	\$173,220	\$117,967
Per Capita Revenue:	\$20	\$89	\$63
Per Capita Expenditures:	\$19	\$88	\$57
Revenues over (under) Expenditures:	\$1,137	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	135.51%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$38,570	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$26	\$78	\$41
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$38,570	\$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:

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:	\$162,636	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$104	\$73	\$38
Revenue Collected During FY 09:	\$126,587	\$175,567	\$125,581
Expenditures During FY 09:	\$107,211	\$173,220	\$117,967
Per Capita Revenue:	\$81	\$89	\$63
Per Capita Expenditures:	\$68	\$88	\$57
Revenues over (under) Expenditures:	\$19,376	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	169.77%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$182,012	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$116	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$182,012	\$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:	\$352,000	\$109,168	\$11,057
Per Capita Debt:	\$352	\$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:	\$64,916	\$109,168	\$11,057
Per Capita Debt:	\$9	\$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:	\$53,866	\$109,168	\$11,057
Per Capita Debt:	\$98	\$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: **Lee Fire Protection District**

Unit Code: **052/060/06** County: **LEE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$129,995**

Equalized Assessed Valuation: **\$17,079,725**

Population: **605**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$3,228**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$78,111	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$129	\$73	\$38
Revenue Collected During FY 09:	\$85,924	\$175,567	\$125,581
Expenditures During FY 09:	\$79,108	\$173,220	\$117,967
Per Capita Revenue:	\$142	\$89	\$63
Per Capita Expenditures:	\$131	\$88	\$57
Revenues over (under) Expenditures:	\$6,816	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	107.36%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$84,927	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$140	\$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:	\$84,927	\$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:	\$171,319	\$109,168	\$11,057
Per Capita Debt:	\$283	\$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: **Leland Fire Protection District**

Unit Code: **050/050/06** County: **LASALLE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$297,499**

Equalized Assessed Valuation: **\$50,090,655**

Population: **2,000**

Employees:

 Full Time:

 Part Time: **22**

 Salaries Paid: **\$6,582**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$171,862	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$86	\$73	\$38
Revenue Collected During FY 09:	\$148,834	\$175,567	\$125,581
Expenditures During FY 09:	\$102,867	\$173,220	\$117,967
Per Capita Revenue:	\$74	\$89	\$63
Per Capita Expenditures:	\$51	\$88	\$57
Revenues over (under) Expenditures:	\$45,967	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	211.76%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$217,829	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$109	\$78	\$41
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$217,829	\$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:	\$202,951	\$109,168	\$11,057
Per Capita Debt:	\$101	\$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:	\$4,832,759	\$1,602,416	\$426,940
Per Capita Debt:	\$121	\$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: **Lena 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

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Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$371,709	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$82	\$73	\$38
Revenue Collected During FY 09:	\$262,443	\$175,567	\$125,581
Expenditures During FY 09:	\$441,252	\$173,220	\$117,967
Per Capita Revenue:	\$58	\$89	\$63
Per Capita Expenditures:	\$98	\$88	\$57
Revenues over (under) Expenditures:	-\$178,809	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	43.72%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$192,900	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$43	\$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:	\$143,173	\$5,196	\$
Total Unrestricted Net Assets:	\$91,048	\$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:	\$1,090,000	\$109,168	\$11,057
Per Capita Debt:	\$241	\$48	\$3
General Obligation Debt over EAV:	1.63%	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:	\$150,000	\$109,168	\$11,057
Per Capita Debt:	\$38	\$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: **Lewistown Fire Protection District**

Unit Code: **029/100/06** County: **FULTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$941,400**

Equalized Assessed Valuation: **\$29,607,944**

Population: **3,000**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$324,398	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$108	\$73	\$38
Revenue Collected During FY 09:	\$136,664	\$175,567	\$125,581
Expenditures During FY 09:	\$368,225	\$173,220	\$117,967
Per Capita Revenue:	\$46	\$89	\$63
Per Capita Expenditures:	\$123	\$88	\$57
Revenues over (under) Expenditures:	-\$231,561	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	25.21%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$92,837	\$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:	\$92,837	\$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:	\$112,000	\$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

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:	\$132,771	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$44	\$73	\$38
Revenue Collected During FY 09:	\$264,846	\$175,567	\$125,581
Expenditures During FY 09:	\$314,113	\$173,220	\$117,967
Per Capita Revenue:	\$88	\$89	\$63
Per Capita Expenditures:	\$105	\$88	\$57
Revenues over (under) Expenditures:	-\$49,267	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	26.58%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$83,504	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$28	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$83,504	\$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:	\$120,665	\$109,168	\$11,057
Per Capita Debt:	\$40	\$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: **Leyden Fire Protection District**

Unit Code: **016/110/06** County: **COOK**

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,836,178**

Equalized Assessed Valuation: **\$260,308,687**

Population: **18,000**

Employees:

 Full Time: **13**

 Part Time: **28**

 Salaries Paid: **\$921,590**

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:	\$822,445	\$2,291,196	\$1,323,136
Per Capita Beginning Fund Balance:	\$46	\$156	\$73
Revenue Collected During FY 09:	\$2,126,326	\$4,275,433	\$3,005,757
Expenditures During FY 09:	\$2,335,374	\$4,122,298	\$2,702,439
Per Capita Revenue:	\$118	\$291	\$195
Per Capita Expenditures:	\$130	\$280	\$196
Revenues over (under) Expenditures:	-\$209,048	\$153,135	\$78,262
Ratio of Fund Balance to Expenditures:	35.47%	71.58%	48.72%
Ending Fund Balance for FY 09:	\$828,397	\$2,579,664	\$1,460,789
Per Capita Ending Fund Balance:	\$46	\$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:	\$572,170	\$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:	\$1,481,444	\$1,602,416	\$426,940
Per Capita Debt:	\$82	\$83	\$29
General Obligation Debt over EAV:	0.25%	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: **Liberty Fire Protection District**

Unit Code: **001/050/06** County: **ADAMS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$164,730**

Equalized Assessed Valuation: **\$27,504,043**

Population: **2,300**

Employees:

 Full Time:

 Part Time: **17**

 Salaries Paid: **\$7,100**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$19,876	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$9	\$73	\$38
Revenue Collected During FY 09:	\$164,726	\$175,567	\$125,581
Expenditures During FY 09:	\$170,000	\$173,220	\$117,967
Per Capita Revenue:	\$72	\$89	\$63
Per Capita Expenditures:	\$74	\$88	\$57
Revenues over (under) Expenditures:	-\$5,274	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	14.06%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$23,894	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$10	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,000	\$6,873	\$
Total Unreserved Funds:	\$3,894	\$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:	\$18,000	\$109,168	\$11,057
Per Capita Debt:	\$8	\$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: **Lima-Tioga Fire Protection District**

Unit Code: **001/060/06** County: **ADAMS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$68,195**

Equalized Assessed Valuation: **\$13,097,126**

Population: **1,088**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$21,139	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$19	\$73	\$38
Revenue Collected During FY 09:	\$40,766	\$175,567	\$125,581
Expenditures During FY 09:	\$38,351	\$173,220	\$117,967
Per Capita Revenue:	\$37	\$89	\$63
Per Capita Expenditures:	\$35	\$88	\$57
Revenues over (under) Expenditures:	\$2,415	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	61.42%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$23,554	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$22	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$23,553	\$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:	\$125,000	\$109,168	\$11,057
Per Capita Debt:	\$115	\$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: **Limestone Fire Protection District**

Unit Code: **072/050/06** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$604,114**

Equalized Assessed Valuation: **\$180,334,871**

Population: **20,295**

Employees:

 Full Time:

 Part Time: **51**

 Salaries Paid: **\$139,277**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$190,517	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$9	\$73	\$38
Revenue Collected During FY 09:	\$550,443	\$175,567	\$125,581
Expenditures During FY 09:	\$397,681	\$173,220	\$117,967
Per Capita Revenue:	\$27	\$89	\$63
Per Capita Expenditures:	\$20	\$88	\$57
Revenues over (under) Expenditures:	\$152,762	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	86.32%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$343,279	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$17	\$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:	\$17,836	\$5,196	\$
Total Unrestricted Net Assets:	\$325,443	\$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:	Limestone Twp Fire Protection District		
Unit Code:	046/080/06	County:	KANKAKEE
Fiscal Year End:	5/31/2009		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$686,627		
Equalized Assessed Valuation:	\$120,185,296		
Population:	4,875		
Employees:			
	Full Time:		
	Part Time:	45	
	Salaries Paid:	\$115,702	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$104,462	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$21	\$73	\$38
Revenue Collected During FY 09:	\$632,579	\$175,567	\$125,581
Expenditures During FY 09:	\$632,072	\$173,220	\$117,967
Per Capita Revenue:	\$130	\$89	\$63
Per Capita Expenditures:	\$130	\$88	\$57
Revenues over (under) Expenditures:	\$507	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	16.61%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$104,969	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$22	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$104,969	\$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:	\$337,521	\$109,168	\$11,057
Per Capita Debt:	\$69	\$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:	Lincoln Fire Protection District		
Unit Code:	015/045/06	County:	COLES
Fiscal Year End:	5/31/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$201,750		
Equalized Assessed Valuation:	\$96,206,237		
Population:	4,725		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$14,700	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$256,236	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$54	\$73	\$38
Revenue Collected During FY 09:	\$268,312	\$175,567	\$125,581
Expenditures During FY 09:	\$216,788	\$173,220	\$117,967
Per Capita Revenue:	\$57	\$89	\$63
Per Capita Expenditures:	\$46	\$88	\$57
Revenues over (under) Expenditures:	\$51,524	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	141.96%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$307,760	\$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:	\$	\$54,893	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,196	\$
Total Unrestricted Net Assets:	\$313,100	\$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:	\$51,294	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,215,000	\$109,168	\$11,057
Per Capita Debt:	\$304	\$48	\$3
General Obligation Debt over EAV:	1.62%	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: **Lincolnshire-Riverwoods(Vernon)
Fire Protection District**

Unit Code: 049/130/06 County: LAKE

Fiscal Year End: 5/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,744,128

Equalized Assessed Valuation: \$1,456,405,297

Population: 16,000

Employees:

 Full Time: 62

 Part Time:

 Salaries Paid: \$3,789,597

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,846,698	\$2,291,196	\$1,323,136
Per Capita Beginning Fund Balance:	\$428	\$156	\$73
Revenue Collected During FY 09:	\$8,171,783	\$4,275,433	\$3,005,757
Expenditures During FY 09:	\$9,813,460	\$4,122,298	\$2,702,439
Per Capita Revenue:	\$511	\$291	\$195
Per Capita Expenditures:	\$613	\$280	\$196
Revenues over (under) Expenditures:	-\$1,641,677	\$153,135	\$78,262
Ratio of Fund Balance to Expenditures:	53.04%	71.58%	48.72%
Ending Fund Balance for FY 09:	\$5,205,021	\$2,579,664	\$1,460,789
Per Capita Ending Fund Balance:	\$325	\$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:	\$1,866,705	\$533,562	\$
Total Unrestricted Net Assets:	\$1,588,621	\$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:	\$40,923	\$109,168	\$11,057
Per Capita Debt:	\$82	\$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: Lisle-Woodridge Fire Protection District
Unit Code: 022/160/06 **County:** DUPAGE
Fiscal Year End: 12/31/2009
Accounting Method: Modified Accrual
Appropriation or Budget: \$20,162,452
Equalized Assessed Valuation: \$2,576,044,366
Population: 67,290
Employees:
 Full Time: 122
 Part Time:
 Salaries Paid: \$10,321,786

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$7,120,290	\$2,291,196	\$1,323,136
Per Capita Beginning Fund Balance:	\$106	\$156	\$73
Revenue Collected During FY 09:	\$17,192,161	\$4,275,433	\$3,005,757
Expenditures During FY 09:	\$15,432,529	\$4,122,298	\$2,702,439
Per Capita Revenue:	\$255	\$291	\$195
Per Capita Expenditures:	\$229	\$280	\$196
Revenues over (under) Expenditures:	\$1,759,632	\$153,135	\$78,262
Ratio of Fund Balance to Expenditures:	52.26%	71.58%	48.72%
Ending Fund Balance for FY 09:	\$8,064,922	\$2,579,664	\$1,460,789
Per Capita Ending Fund Balance:	\$120	\$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:	\$2,017,940	\$533,562	\$
Total Unrestricted Net Assets:	\$1,722,146	\$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:	\$12,017,267	\$1,602,416	\$426,940
Per Capita Debt:	\$179	\$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:	\$296	\$3,371	\$
Expenditures During FY 09:	\$2,442	\$2,667	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	-\$2,146	\$704	\$
Ratio of Retained Earnings to Expenditures:	-87.88%	1.06%	0.00%
Ending Retained Earnings for FY 09:	-\$2,146	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,404,044	\$1,602,416	\$426,940
Per Capita Debt:	\$255	\$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:	\$67,371	\$109,168	\$11,057
Per Capita Debt:	\$33	\$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:	\$53,264	\$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

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

Local Government Profile

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

Unit Code: 099/070/06 County: WILL

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$25,047,360

Equalized Assessed Valuation: \$1,883,429,633

Population: 70,000

Employees:

 Full Time: 86

 Part Time: 7

 Salaries Paid: \$7,164,976

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,006,020	\$2,291,196	\$1,323,136
Per Capita Beginning Fund Balance:	\$43	\$156	\$73
Revenue Collected During FY 09:	\$15,324,770	\$4,275,433	\$3,005,757
Expenditures During FY 09:	\$13,293,409	\$4,122,298	\$2,702,439
Per Capita Revenue:	\$219	\$291	\$195
Per Capita Expenditures:	\$190	\$280	\$196
Revenues over (under) Expenditures:	\$2,031,361	\$153,135	\$78,262
Ratio of Fund Balance to Expenditures:	21.24%	71.58%	48.72%
Ending Fund Balance for FY 09:	\$2,823,381	\$2,579,664	\$1,460,789
Per Capita Ending Fund Balance:	\$40	\$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:	\$2,733,190	\$533,562	\$
Total Unrestricted Net Assets:	\$14,365,434	\$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:	\$7,268,319	\$1,602,416	\$426,940
Per Capita Debt:	\$104	\$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: **Loda Fire Protection District**

Unit Code: **038/120/06** County: **IROQUOIS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$175,000**

Equalized Assessed Valuation: **\$38,546,384**

Population: **1,242**

Employees:

 Full Time:

 Part Time:

 Salaries 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:	\$102,787	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$83	\$73	\$38
Revenue Collected During FY 09:	\$72,817	\$175,567	\$125,581
Expenditures During FY 09:	\$83,277	\$173,220	\$117,967
Per Capita Revenue:	\$59	\$89	\$63
Per Capita Expenditures:	\$67	\$88	\$57
Revenues over (under) Expenditures:	-\$10,460	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	110.87%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$92,327	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$74	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$92,327	\$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:	\$107,000	\$109,168	\$11,057
Per Capita Debt:	\$86	\$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:	\$260,000	\$109,168	\$11,057
Per Capita Debt:	\$65	\$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: **Long Creek Fire Protection District**

Unit Code: **055/050/06** County: **MACON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$293,645**

Equalized Assessed Valuation: **\$135,741,778**

Population: **15,000**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$102,288**

Blended Component Units

Number Submitted = 1

Firemen's Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$63,225	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$4	\$73	\$38
Revenue Collected During FY 09:	\$273,179	\$175,567	\$125,581
Expenditures During FY 09:	\$246,518	\$173,220	\$117,967
Per Capita Revenue:	\$18	\$89	\$63
Per Capita Expenditures:	\$16	\$88	\$57
Revenues over (under) Expenditures:	\$26,661	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	36.46%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$89,886	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$6	\$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:	\$89,886	\$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: Long Grove Rural Fire Protection District
Unit Code: 049/090/06 **County:** LAKE
Fiscal Year End: 12/31/2009
Accounting Method: Modified Accrual
Appropriation or Budget: \$4,579,280
Equalized Assessed Valuation: \$646,088,412
Population: 12,000
Employees:
 Full Time: 17
 Part Time: 18
 Salaries Paid: \$2,065,113

Blended Component Units

Number Submitted = 1
 Long Grove Firefighters Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$4,022,790	\$2,291,196	\$1,323,136
Per Capita Beginning Fund Balance:	\$335	\$156	\$73
Revenue Collected During FY 09:	\$4,148,790	\$4,275,433	\$3,005,757
Expenditures During FY 09:	\$3,792,470	\$4,122,298	\$2,702,439
Per Capita Revenue:	\$346	\$291	\$195
Per Capita Expenditures:	\$316	\$280	\$196
Revenues over (under) Expenditures:	\$356,320	\$153,135	\$78,262
Ratio of Fund Balance to Expenditures:	115.74%	71.58%	48.72%
Ending Fund Balance for FY 09:	\$4,389,578	\$2,579,664	\$1,460,789
Per Capita Ending Fund Balance:	\$366	\$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:	\$3,210,955	\$533,562	\$
Total Unrestricted Net Assets:	\$1,260,887	\$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:

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:	\$81,448	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$9	\$73	\$38
Revenue Collected During FY 09:	\$296,536	\$175,567	\$125,581
Expenditures During FY 09:	\$286,699	\$173,220	\$117,967
Per Capita Revenue:	\$32	\$89	\$63
Per Capita Expenditures:	\$31	\$88	\$57
Revenues over (under) Expenditures:	\$9,837	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	31.84%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$91,285	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$10	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$91,285	\$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:	\$40,670	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$41	\$73	\$38
Revenue Collected During FY 09:	\$83,681	\$175,567	\$125,581
Expenditures During FY 09:	\$47,694	\$173,220	\$117,967
Per Capita Revenue:	\$84	\$89	\$63
Per Capita Expenditures:	\$48	\$88	\$57
Revenues over (under) Expenditures:	\$35,987	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	160.73%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$76,657	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$77	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$76,657	\$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: **Loraine 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:	\$5,108	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$9	\$73	\$38
Revenue Collected During FY 09:	\$40,298	\$175,567	\$125,581
Expenditures During FY 09:	\$37,211	\$173,220	\$117,967
Per Capita Revenue:	\$67	\$89	\$63
Per Capita Expenditures:	\$62	\$88	\$57
Revenues over (under) Expenditures:	\$3,087	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	22.02%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$8,195	\$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:	\$8,194	\$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:	\$74,830	\$109,168	\$11,057
Per Capita Debt:	\$125	\$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: **Lostant Fire Protection District**

Unit Code: **050/060/06** County: **LASALLE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$70,800**

Equalized Assessed Valuation: **\$18,417,405**

Population: **1,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$24,665	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$16	\$73	\$38
Revenue Collected During FY 09:	\$74,585	\$175,567	\$125,581
Expenditures During FY 09:	\$70,800	\$173,220	\$117,967
Per Capita Revenue:	\$50	\$89	\$63
Per Capita Expenditures:	\$47	\$88	\$57
Revenues over (under) Expenditures:	\$3,785	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	40.18%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$28,450	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$19	\$78	\$41

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,873	\$
Total Unreserved Funds:	\$28,450	\$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:	\$182,000	\$109,168	\$11,057
Per Capita Debt:	\$121	\$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: **Lovington Fire Protection District**

Unit Code: **070/040/06** County: **MOULTRIE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$533,450**

Equalized Assessed Valuation: **\$18,648,231**

Population: **1,300**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$4,800**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$88,013	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$68	\$73	\$38
Revenue Collected During FY 09:	\$83,811	\$175,567	\$125,581
Expenditures During FY 09:	\$44,610	\$173,220	\$117,967
Per Capita Revenue:	\$64	\$89	\$63
Per Capita Expenditures:	\$34	\$88	\$57
Revenues over (under) Expenditures:	\$39,201	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	285.17%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$127,214	\$151,903	\$91,782
Per Capita Ending Fund Balance:	\$98	\$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:	\$240,000	\$109,168	\$11,057
Per Capita Debt:	\$185	\$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:	\$375,000	\$109,168	\$11,057
Per Capita Debt:	\$331	\$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: **Lynch Area Fire Protection District**

Unit Code: **092/055/06** County: **VERMILION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$185,914**

Equalized Assessed Valuation: **\$21,105,472**

Population: **4,300**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$75,152	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$17	\$73	\$38
Revenue Collected During FY 09:	\$192,973	\$175,567	\$125,581
Expenditures During FY 09:	\$177,441	\$173,220	\$117,967
Per Capita Revenue:	\$45	\$89	\$63
Per Capita Expenditures:	\$41	\$88	\$57
Revenues over (under) Expenditures:	\$15,532	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	51.11%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$90,684	\$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:	\$89,155	\$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:	\$171,313	\$109,168	\$11,057
Per Capita Debt:	\$40	\$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: **Lynnville-Scott-White Rock Fire Protection District**

Unit Code: 071/040/06 County: OGLE

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,532,300

Equalized Assessed Valuation: \$64,731,390

Population: 5,100

Employees:

 Full Time:

 Part Time: 46

 Salaries Paid: \$49,250

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$315,488	\$142,290	\$81,567
Per Capita Beginning Fund Balance:	\$62	\$73	\$38
Revenue Collected During FY 09:	\$581,407	\$175,567	\$125,581
Expenditures During FY 09:	\$734,892	\$173,220	\$117,967
Per Capita Revenue:	\$114	\$89	\$63
Per Capita Expenditures:	\$144	\$88	\$57
Revenues over (under) Expenditures:	-\$153,485	\$2,347	\$6,316
Ratio of Fund Balance to Expenditures:	38.37%	130.98%	75.19%
Ending Fund Balance for FY 09:	\$282,003	\$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:	\$282,003	\$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:	\$110,578	\$109,168	\$11,057
Per Capita Debt:	\$22	\$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:	\$	\$	\$