



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Galena Rural Fire Protection District**

Unit Code: **043/030/06** County: **JO DAVIESS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$283,758**

Equalized Assessed Valuation: **\$67,899,512**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$56.507</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$142.233</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$150.723</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$119</b>	\$89	\$65
Per Capita Expenditures:	<b>\$126</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$8.490</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>31.86%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$48.017</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$40</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$90.101</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$197.916</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$132</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Gardner Fire Protection District**

Unit Code: **032/020/06** County: **GRUNDY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$374,804**

Equalized Assessed Valuation: **\$23,727,901**

Population: **2,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$169,809</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$85</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$261,100</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$362,317</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$131</b>	\$89	\$65
Per Capita Expenditures:	<b>\$181</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$101,217</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>18.93%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$68,592</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$34</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$68,592</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Geneseo Fire Protection District**

Unit Code: **037/060/06** County: **HENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,275,650**

Equalized Assessed Valuation: **\$230,736,495**

Population: **6,500**

Employees:

    Full Time: **2**

    Part Time: **52**

    Salaries Paid: **\$242,229**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,447,298</b>	\$2,542,657	\$1,414,755
Per Capita Beginning Fund Balance:	<b>\$223</b>	\$131	\$78
Revenue Collected During FY 11:	<b>\$1,166,675</b>	\$4,410,179	\$3,060,277
Expenditures During FY 11:	<b>\$1,900,873</b>	\$4,239,565	\$2,793,450
Per Capita Revenue:	<b>\$179</b>	\$228	\$190
Per Capita Expenditures:	<b>\$292</b>	\$221	\$193
Revenues over (under) Expenditures:	<b>-\$734,198</b>	\$170,613	\$143,241
Ratio of Fund Balance to Expenditures:	<b>38.66%</b>	73.78%	47.47%
Ending Fund Balance for FY 11:	<b>\$734,785</b>	\$2,719,557	\$1,540,146
Per Capita Ending Fund Balance:	<b>\$113</b>	\$140	\$84

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$323	\$
Total Unreserved Funds:	\$	\$12,059	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$508,583	\$
Total Unrestricted Net Assets:	<b>\$731,997</b>	\$2,322,652	\$1,134,261



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$1,833,290	\$396,348
Per Capita Debt:	\$	\$80	\$35
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 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Genoa-Kingston Fire Protection District**

Unit Code: 019/030/06 County: DEKALB

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,670,000

Equalized Assessed Valuation: \$232,564,864

Population: 8,598

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 50

    Salaries Paid: \$143,456

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$399.720</b>	\$2,542,657	\$1,414,755
Per Capita Beginning Fund Balance:	<b>\$46</b>	\$131	\$78
Revenue Collected During FY 11:	<b>\$1.095.250</b>	\$4,410,179	\$3,060,277
Expenditures During FY 11:	<b>\$1.088.353</b>	\$4,239,565	\$2,793,450
Per Capita Revenue:	<b>\$127</b>	\$228	\$190
Per Capita Expenditures:	<b>\$127</b>	\$221	\$193
Revenues over (under) Expenditures:	<b>\$6.897</b>	\$170,613	\$143,241
Ratio of Fund Balance to Expenditures:	<b>38.94%</b>	73.78%	47.47%
Ending Fund Balance for FY 11:	<b>\$423.809</b>	\$2,719,557	\$1,540,146
Per Capita Ending Fund Balance:	<b>\$49</b>	\$140	\$84

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$323	\$
Total Unreserved Funds:	\$	\$12,059	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$508,583	\$
Total Unrestricted Net Assets:	<b>\$1.279.810</b>	\$2,322,652	\$1,134,261



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$1,833,290	\$396,348
Per Capita Debt:	\$	\$80	\$35
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 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Georgetown Fire Protection District**

Unit Code: **092/040/06** County: **VERMILION**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$587,919**

Equalized Assessed Valuation: **\$38,749,072**

Population: **7,000**

Employees:

    Full Time: **7**

    Part Time: **5**

    Salaries Paid: **\$276,060**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$288,949</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$41</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$514,463</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$669,373</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$73</b>	\$89	\$65
Per Capita Expenditures:	<b>\$96</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$154,910</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>20.02%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$134,039</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$19</b>	\$87	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$57,934</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$76,105</b>	\$65,918	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$116.255</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$17</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **089/050/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$398,085**

Equalized Assessed Valuation: **\$27,898,563**

Population: **2,600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$220.951</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$85</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$305.667</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$487.125</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$118</b>	\$89	\$65
Per Capita Expenditures:	<b>\$187</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$181.458</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>26.58%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$129.493</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$50</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$129.493</b>	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$138.600</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$53</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$53.738</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$21</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$570.100</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$109</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
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Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Gibson City Fire Protection District**

Unit Code: **027/005/06** County: **FORD**

Fiscal Year End: **5/30/2011**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$67,886,023**

Population: **3,373**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,394,125</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$413</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$216,964</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$102,296</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$64</b>	\$89	\$65
Per Capita Expenditures:	<b>\$30</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$114,668</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>1806.45%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$1,847,922</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$548</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$141,533</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$748.013</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$222</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Gifford Fire Protection District**

Unit Code: **010/050/06** County: **CHAMPAIGN**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$184,500**

Equalized Assessed Valuation: **\$37,548,480**

Population: **1,800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$521.087</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$289</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$199.009</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$145.414</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$111</b>	\$89	\$65
Per Capita Expenditures:	<b>\$81</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$53.595</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>395.20%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$574.682</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$319</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$246.387</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$604.334</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$336</b>	\$53	\$8
General Obligation Debt over EAV:	<b>1.33%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Gilman Fire Protection District	
<b>Unit Code:</b>	038/110/06	<b>County:</b> IROQUOIS
<b>Fiscal Year End:</b>	4/30/2011	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$280,616	
<b>Equalized Assessed Valuation:</b>	\$39,085,561	
<b>Population:</b>	2,400	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	28
	<b>Salaries Paid:</b>	\$14,453

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$114,346	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	\$48	\$82	\$47
Revenue Collected During FY 11:	\$209,507	\$188,640	\$125,645
Expenditures During FY 11:	\$150,366	\$182,432	\$119,468
Per Capita Revenue:	\$87	\$89	\$65
Per Capita Expenditures:	\$63	\$89	\$59
Revenues over (under) Expenditures:	\$59,141	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	115.38%	146.65%	83.22%
Ending Fund Balance for FY 11:	\$173,487	\$178,444	\$99,277
Per Capita Ending Fund Balance:	\$72	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	\$173,487	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$22.384</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$9</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Girard Fire Protection District**

Unit Code: **056/020/06** County: **MACOUPIN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$313,685**

Equalized Assessed Valuation: **\$46,551,186**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **36**

    Salaries Paid: **\$18,724**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$172,267</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$203,238</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$161,167</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$51</b>	\$89	\$65
Per Capita Expenditures:	<b>\$40</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$42,071</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>132.99%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$214,338</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$54</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$214,338</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$119,430</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$30</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$630.549</b>	\$1,833,290	\$396,348
Per Capita Debt:	<b>\$60</b>	\$80	\$35
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Glenbard Fire Protection District**

Unit Code: **022/130/06** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$324,909**

Equalized Assessed Valuation: **\$144,013,468**

Population: **6,235**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$8.016</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$313.269</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$314.939</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$50</b>	\$89	\$65
Per Capita Expenditures:	<b>\$51</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$1.670</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>2.01%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$6.346</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$1</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$6.345</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Glenbrook Fire Protection District**

Unit Code: 016/060/06 County: COOK

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,006,300

Equalized Assessed Valuation: \$364,496,588

Population: 4,800

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$4,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$13.858</b>	\$2,542,657	\$1,414,755
Per Capita Beginning Fund Balance:	<b>-\$3</b>	\$131	\$78
Revenue Collected During FY 11:	<b>\$3,024.683</b>	\$4,410,179	\$3,060,277
Expenditures During FY 11:	<b>\$2,518.006</b>	\$4,239,565	\$2,793,450
Per Capita Revenue:	<b>\$630</b>	\$228	\$190
Per Capita Expenditures:	<b>\$525</b>	\$221	\$193
Revenues over (under) Expenditures:	<b>\$506.677</b>	\$170,613	\$143,241
Ratio of Fund Balance to Expenditures:	<b>19.57%</b>	73.78%	47.47%
Ending Fund Balance for FY 11:	<b>\$492.819</b>	\$2,719,557	\$1,540,146
Per Capita Ending Fund Balance:	<b>\$103</b>	\$140	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$323	\$
Total Unreserved Funds:	\$	\$12,059	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$51.512</b>	\$508,583	\$
Total Unrestricted Net Assets:	<b>\$441.307</b>	\$2,322,652	\$1,134,261



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$1,833,290	\$396,348
Per Capita Debt:	\$	\$80	\$35
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 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,295,859</b>	\$1,833,290	\$396,348
Per Capita Debt:	<b>\$103</b>	\$80	\$35
General Obligation Debt over EAV:	<b>0.41%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Godfrey Fire Protection District**

Unit Code: **057/060/06** County: **MADISON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,710,666**

Equalized Assessed Valuation: **\$326,334,780**

Population: **17,982**

Employees:

    Full Time: **18**

    Part Time: **25**

    Salaries Paid: **\$1,147,535**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$692.520</b>	\$2,542,657	\$1,414,755
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$131	\$78
Revenue Collected During FY 11:	<b>\$2.125.106</b>	\$4,410,179	\$3,060,277
Expenditures During FY 11:	<b>\$2.090.408</b>	\$4,239,565	\$2,793,450
Per Capita Revenue:	<b>\$118</b>	\$228	\$190
Per Capita Expenditures:	<b>\$116</b>	\$221	\$193
Revenues over (under) Expenditures:	<b>\$34.698</b>	\$170,613	\$143,241
Ratio of Fund Balance to Expenditures:	<b>34.79%</b>	73.78%	47.47%
Ending Fund Balance for FY 11:	<b>\$727.218</b>	\$2,719,557	\$1,540,146
Per Capita Ending Fund Balance:	<b>\$40</b>	\$140	\$84

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$323	\$
Total Unreserved Funds:	<b>\$</b>	\$12,059	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$508,583	\$
Total Unrestricted Net Assets:	<b>\$330.822</b>	\$2,322,652	\$1,134,261



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$633.896</b>	\$1,833,290	\$396,348
Per Capita Debt:	<b>\$35</b>	\$80	\$35
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Golden Fire Protection District**

Unit Code: **001/040/06** County: **ADAMS**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$54,000**

Equalized Assessed Valuation: **\$20,770,768**

Population: **1,052**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$105.624</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$100</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$58.875</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$23.061</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$56</b>	\$89	\$65
Per Capita Expenditures:	<b>\$22</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$35.814</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>613.32%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$141.438</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$134</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Golfview Hills Fire Protection District**

Unit Code: 022/140/06 County: DUPAGE

Fiscal Year End: 5/31/2011

Accounting Method: Cash

Appropriation or Budget: \$72,341

Equalized Assessed Valuation: \$68,349,924

Population: 700

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$134,547</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$192</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$73,537</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$60,212</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$105</b>	\$89	\$65
Per Capita Expenditures:	<b>\$86</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$13,325</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>245.59%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$147,872</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$211</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	\$	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **046/050/06** County: **KANKAKEE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,444,536**

Equalized Assessed Valuation: **\$73,303,085**

Population: **2,350**

Employees:

    Full Time:

    Part Time: **26**

    Salaries Paid: **\$169,978**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$726.645</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$309</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$639.241</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$769.695</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$272</b>	\$89	\$65
Per Capita Expenditures:	<b>\$328</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$130.454</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>77.46%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$596.191</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$254</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$185.458</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$410.733</b>	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1,760,000</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$749</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**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 11:	<b>\$89,210</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$89</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$113,429</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$99,363</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$113</b>	\$89	\$65
Per Capita Expenditures:	<b>\$99</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$14,066</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>103.94%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$103,276</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$103</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$103,276</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$131.519</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$132</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Granville-Hennepin Fire Protection District**

Unit Code: **078/010/06** County: **PUTNAM**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$842,350**

Equalized Assessed Valuation: **\$107,988,177**

Population: **3,600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$238.643</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$66</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$429.884</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$415.751</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$119</b>	\$89	\$65
Per Capita Expenditures:	<b>\$115</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$14.133</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>82.41%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$342.629</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$95</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$342.629</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$149.310</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$41</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Grayslake Fire Protection District		
<b>Unit Code:</b>	049/053/06	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2011		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,256,970		
<b>Equalized Assessed Valuation:</b>	\$963,687,285		
<b>Population:</b>	37,000		
<b>Employees:</b>			
	<b>Full Time:</b>	31	
	<b>Part Time:</b>	30	
	<b>Salaries Paid:</b>	\$3,140,854	

<b>Blended Component Units</b>	
Number Submitted = 1	
Grayslake Fire Protection District Pension	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$932.636	\$2,542,657	\$1,414,755
Per Capita Beginning Fund Balance:	\$25	\$131	\$78
Revenue Collected During FY 11:	\$6,456,708	\$4,410,179	\$3,060,277
Expenditures During FY 11:	\$7,058,668	\$4,239,565	\$2,793,450
Per Capita Revenue:	\$175	\$228	\$190
Per Capita Expenditures:	\$191	\$221	\$193
Revenues over (under) Expenditures:	-\$601,960	\$170,613	\$143,241
Ratio of Fund Balance to Expenditures:	18.29%	73.78%	47.47%
Ending Fund Balance for FY 11:	\$1,291,029	\$2,719,557	\$1,540,146
Per Capita Ending Fund Balance:	\$35	\$140	\$84

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$323	\$
Total Unreserved Funds:	\$	\$12,059	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,891	\$508,583	\$
Total Unrestricted Net Assets:	\$725,768	\$2,322,652	\$1,134,261



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,781,096</b>	\$1,833,290	\$396,348
Per Capita Debt:	<b>\$102</b>	\$80	\$35
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$136.257</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$18</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Greater Round Lake Fire Protection District**

Unit Code: **049/055/06** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Combination**

Appropriation or Budget: **\$9,155,000**

Equalized Assessed Valuation: **\$918,506,071**

Population: **50,000**

Employees:

    Full Time: **39**

    Part Time: **46**

    Salaries Paid: **\$3,218,040**

**Blended Component Units**

Number Submitted = **1**

Greater Round Lake Firefighters Pension

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2.134.489</b>	<b>\$2,542,657</b>	<b>\$1,414,755</b>
Per Capita Beginning Fund Balance:	<b>\$43</b>	<b>\$131</b>	<b>\$78</b>
Revenue Collected During FY 11:	<b>\$7.592.305</b>	<b>\$4,410,179</b>	<b>\$3,060,277</b>
Expenditures During FY 11:	<b>\$7.261.816</b>	<b>\$4,239,565</b>	<b>\$2,793,450</b>
Per Capita Revenue:	<b>\$152</b>	<b>\$228</b>	<b>\$190</b>
Per Capita Expenditures:	<b>\$145</b>	<b>\$221</b>	<b>\$193</b>
Revenues over (under) Expenditures:	<b>\$330.489</b>	<b>\$170,613</b>	<b>\$143,241</b>
Ratio of Fund Balance to Expenditures:	<b>33.94%</b>	<b>73.78%</b>	<b>47.47%</b>
Ending Fund Balance for FY 11:	<b>\$2.464.978</b>	<b>\$2,719,557</b>	<b>\$1,540,146</b>
Per Capita Ending Fund Balance:	<b>\$49</b>	<b>\$140</b>	<b>\$84</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$323</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$12,059</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$634.298</b>	<b>\$508,583</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$980.626</b>	<b>\$2,322,652</b>	<b>\$1,134,261</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$669,771</b>	\$1,833,290	\$396,348
Per Capita Debt:	<b>\$13</b>	\$80	\$35
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$60,239</b>	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1</b>	\$	\$
Revenue Collected During FY 11:	<b>\$72,686</b>	\$4,989	\$
Expenditures During FY 11:	<b>\$79,865</b>	\$4,181	\$
Per Capita Revenue:	<b>\$1</b>	\$	\$
Per Capita Expenditures:	<b>\$2</b>	\$	\$
Operating Income (loss):	<b>-\$7,179</b>	\$808	\$
Ratio of Retained Earnings to Expenditures:	<b>66.44%</b>	0.98%	0.00%
Ending Retained Earnings for FY 11:	<b>\$53,060</b>	\$3,236	\$
Per Capita Ending Retained Earnings:	<b>\$1</b>	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$171,320**

Equalized Assessed Valuation: **\$25,794,592**

Population: **696**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$49,616</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$71</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$95,572</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$86,889</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$137</b>	\$89	\$65
Per Capita Expenditures:	<b>\$125</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$8,683</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>67.10%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$58,299</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$84</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$58,299</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$80.927</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$116</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Greene Fire Protection District**

Unit Code: **066/020/06** County: **MERCER**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$185,200**

Equalized Assessed Valuation: **\$11,599,093**

Population: **600**

Employees:

    Full Time:

    Part Time: **13**

    Salaries Paid: **\$8,525**

**Blended Component Units**

Number Submitted = **1**

Ambulance Service

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$44,352</b>	<b>\$163,160</b>	<b>\$91,454</b>
Per Capita Beginning Fund Balance:	<b>\$74</b>	<b>\$82</b>	<b>\$47</b>
Revenue Collected During FY 11:	<b>\$237,947</b>	<b>\$188,640</b>	<b>\$125,645</b>
Expenditures During FY 11:	<b>\$168,370</b>	<b>\$182,432</b>	<b>\$119,468</b>
Per Capita Revenue:	<b>\$397</b>	<b>\$89</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$281</b>	<b>\$89</b>	<b>\$59</b>
Revenues over (under) Expenditures:	<b>\$69,577</b>	<b>\$6,208</b>	<b>\$7,112</b>
Ratio of Fund Balance to Expenditures:	<b>67.67%</b>	<b>146.65%</b>	<b>83.22%</b>
Ending Fund Balance for FY 11:	<b>\$113,929</b>	<b>\$178,444</b>	<b>\$99,277</b>
Per Capita Ending Fund Balance:	<b>\$190</b>	<b>\$87</b>	<b>\$49</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$9,542</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$113,929</b>	<b>\$65,918</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$12,106</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$66,362</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$70.390</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$117</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Greenfield Fire Protection District**

Unit Code: **031/020/06** County: **GREENE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$143,935**

Equalized Assessed Valuation: **\$35,401,202**

Population: **2,300**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$5.434</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$2</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$112.253</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$92.009</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$49</b>	\$89	\$65
Per Capita Expenditures:	<b>\$40</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$20.244</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>27.91%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$25.678</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$11</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$25.678</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$136.486</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$59</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$280,000</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$79</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **065/020/06** County: **MENARD**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$80,460**

Equalized Assessed Valuation: **\$28,394,710**

Population: **1,480**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$2,640**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$69,506</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$47</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$84,618</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$75,162</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$57</b>	\$89	\$65
Per Capita Expenditures:	<b>\$51</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$9,456</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>105.06%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$78,962</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$53</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$78,962</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$40.660</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$27</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Greenville Fire Protection District	
<b>Unit Code:</b>	003/005/06	<b>County:</b> BOND
<b>Fiscal Year End:</b>	4/30/2011	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$345,873	
<b>Equalized Assessed Valuation:</b>	\$105,941,142	
<b>Population:</b>	10,210	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	38
	<b>Salaries Paid:</b>	\$69,559

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$398,817	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	\$39	\$82	\$47
Revenue Collected During FY 11:	\$403,167	\$188,640	\$125,645
Expenditures During FY 11:	\$267,661	\$182,432	\$119,468
Per Capita Revenue:	\$39	\$89	\$65
Per Capita Expenditures:	\$26	\$89	\$59
Revenues over (under) Expenditures:	\$135,506	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	199.63%	146.65%	83.22%
Ending Fund Balance for FY 11:	\$534,323	\$178,444	\$99,277
Per Capita Ending Fund Balance:	\$52	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	\$534,323	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Gridley Fire Protection District**

Unit Code: **064/100/06** County: **MCLEAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$263,627**

Equalized Assessed Valuation: **\$44,660,922**

Population: **1,400**

Employees:

    Full Time: **5**

    Part Time: **27**

    Salaries Paid: **\$112,601**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$215,245</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$154</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$286,686</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$263,626</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$205</b>	\$89	\$65
Per Capita Expenditures:	<b>\$188</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$23,060</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>90.40%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$238,305</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$170</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$238,305</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$25.816</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$18</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Groveland Fire Protection District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$27,352**

Equalized Assessed Valuation: **\$12,597,020**

Population: **500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$15,943</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$32</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$24,468</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$26,862</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$49</b>	\$89	\$65
Per Capita Expenditures:	<b>\$54</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$2,394</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>50.44%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$13,549</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$27</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$13,550</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Gulfport-Gladstone Fire Protection District**

Unit Code: 036/015/06 County: HENDERSON

Fiscal Year End: 6/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$76,349

Equalized Assessed Valuation: \$17,923,622

Population: 500

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$64,781</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$130</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$50,347</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$249,817</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$101</b>	\$89	\$65
Per Capita Expenditures:	<b>\$500</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$199,470</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>7.47%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$18,673</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$37</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$28,204</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$51,296</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$234.122</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$468</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.33%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hamel Fire Protection District**

Unit Code: 057/070/06 County: MADISON

Fiscal Year End: 5/31/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$583,009

Equalized Assessed Valuation: \$69,862,394

Population: 3,565

Employees:

    Full Time: 2

    Part Time: 29

    Salaries Paid: \$89,129

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$303,463	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	\$85	\$82	\$47
Revenue Collected During FY 11:	\$327,757	\$188,640	\$125,645
Expenditures During FY 11:	\$250,446	\$182,432	\$119,468
Per Capita Revenue:	\$92	\$89	\$65
Per Capita Expenditures:	\$70	\$89	\$59
Revenues over (under) Expenditures:	\$77,311	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	152.04%	146.65%	83.22%
Ending Fund Balance for FY 11:	\$380,774	\$178,444	\$99,277
Per Capita Ending Fund Balance:	\$107	\$87	\$49

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$380,774	\$65,918	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	\$	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hampshire Fire Protection District**

Unit Code: **045/070/06** County: **KANE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,858,979**

Equalized Assessed Valuation: **\$234,332,734**

Population: **6,000**

Employees:

    Full Time: **9**

    Part Time: **36**

    Salaries Paid: **\$945,008**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,511,307</b>	\$2,542,657	\$1,414,755
Per Capita Beginning Fund Balance:	<b>\$252</b>	\$131	\$78
Revenue Collected During FY 11:	<b>\$1,843,434</b>	\$4,410,179	\$3,060,277
Expenditures During FY 11:	<b>\$1,700,193</b>	\$4,239,565	\$2,793,450
Per Capita Revenue:	<b>\$307</b>	\$228	\$190
Per Capita Expenditures:	<b>\$283</b>	\$221	\$193
Revenues over (under) Expenditures:	<b>\$143,241</b>	\$170,613	\$143,241
Ratio of Fund Balance to Expenditures:	<b>97.32%</b>	73.78%	47.47%
Ending Fund Balance for FY 11:	<b>\$1,654,548</b>	\$2,719,557	\$1,540,146
Per Capita Ending Fund Balance:	<b>\$276</b>	\$140	\$84

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$323	\$
Total Unreserved Funds:	\$	\$12,059	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,277,263</b>	\$508,583	\$
Total Unrestricted Net Assets:	<b>\$210,909</b>	\$2,322,652	\$1,134,261



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$166.376</b>	\$1,833,290	\$396,348
Per Capita Debt:	<b>\$28</b>	\$80	\$35
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hanover Fire Protection District**

Unit Code: **043/040/06** County: **JO DAVIESS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,377,300**

Equalized Assessed Valuation: **\$29,930,652**

Population: **1,200**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$3,555**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5.497</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$121.599</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$94.164</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$101</b>	\$89	\$65
Per Capita Expenditures:	<b>\$78</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$27.435</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>34.97%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$32.932</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$27</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$79.083</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$104.263</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$12.180</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$10</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hardin Fire Protection District**

Unit Code: **007/010/06** County: **CALHOUN**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$83,000**

Equalized Assessed Valuation: **\$25,723,154**

Population: **2,000**

Employees:

    Full Time:

    Part Time: **51**

    Salaries Paid: **\$11,541**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$36.193</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$47.547</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$34.413</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$24</b>	\$89	\$65
Per Capita Expenditures:	<b>\$17</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$13.134</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>143.34%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$49.327</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$25</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$100</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$1,833,290	\$396,348
Per Capita Debt:	\$	\$80	\$35
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 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Harristown Fire Protection District**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,052,850**

Equalized Assessed Valuation: **\$35,123,068**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$112,648</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$75</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$603,928</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$668,376</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$403</b>	\$89	\$65
Per Capita Expenditures:	<b>\$446</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$64,448</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>7.21%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$48,200</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$32</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$48,200</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$329.892</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$220</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$370.556</b>	\$1,833,290	\$396,348
Per Capita Debt:	<b>\$37</b>	\$80	\$35
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$85,288</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$24</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$237.500</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$24</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Henderson Fire Protection District**

Unit Code: **048/060/06** County: **KNOX**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$147,815**

Equalized Assessed Valuation: **\$27,389,205**

Population: **1,350**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$139,044</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$63,862</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$147,815</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$47</b>	\$89	\$65
Per Capita Expenditures:	<b>\$109</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$83,953</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>37.27%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$55,091</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$41</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$119,819</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$89</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Henry Fire Protection District**

Unit Code: **059/010/06** County: **MARSHALL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,064,850**

Equalized Assessed Valuation: **\$84,478,515**

Population: **4,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$175,900</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$44</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$530,289</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$573,843</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$133</b>	\$89	\$65
Per Capita Expenditures:	<b>\$143</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$43,554</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>37.00%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$212,346</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$53</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$33,200</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$179,146</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Herrick Fire Protection District**

Unit Code: **086/065/06** County: **SHELBY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$39,400**

Equalized Assessed Valuation: **\$7,365,805**

Population: **687**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$12.490</b>	<b>\$163,160</b>	<b>\$91,454</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$82</b>	<b>\$47</b>
Revenue Collected During FY 11:	<b>\$26.613</b>	<b>\$188,640</b>	<b>\$125,645</b>
Expenditures During FY 11:	<b>\$20.988</b>	<b>\$182,432</b>	<b>\$119,468</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$89</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$31</b>	<b>\$89</b>	<b>\$59</b>
Revenues over (under) Expenditures:	<b>\$5.625</b>	<b>\$6,208</b>	<b>\$7,112</b>
Ratio of Fund Balance to Expenditures:	<b>86.31%</b>	<b>146.65%</b>	<b>83.22%</b>
Ending Fund Balance for FY 11:	<b>\$18.115</b>	<b>\$178,444</b>	<b>\$99,277</b>
Per Capita Ending Fund Balance:	<b>\$26</b>	<b>\$87</b>	<b>\$49</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$9,542</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$65,918</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$12,106</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$66,362</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$673.732</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$135</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Highland-Pierron Fire Protection District**

Unit Code: **057/080/06** County: **MADISON**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$778,900**

Equalized Assessed Valuation: **\$125,492,039**

Population: **12,500**

Employees:

    Full Time:

    Part Time: **38**

    Salaries Paid: **\$21,161**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$403,264</b>	<b>\$163,160</b>	<b>\$91,454</b>
Per Capita Beginning Fund Balance:	<b>\$32</b>	<b>\$82</b>	<b>\$47</b>
Revenue Collected During FY 11:	<b>\$389,763</b>	<b>\$188,640</b>	<b>\$125,645</b>
Expenditures During FY 11:	<b>\$236,570</b>	<b>\$182,432</b>	<b>\$119,468</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$89</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$19</b>	<b>\$89</b>	<b>\$59</b>
Revenues over (under) Expenditures:	<b>\$153,193</b>	<b>\$6,208</b>	<b>\$7,112</b>
Ratio of Fund Balance to Expenditures:	<b>235.22%</b>	<b>146.65%</b>	<b>83.22%</b>
Ending Fund Balance for FY 11:	<b>\$556,457</b>	<b>\$178,444</b>	<b>\$99,277</b>
Per Capita Ending Fund Balance:	<b>\$45</b>	<b>\$87</b>	<b>\$49</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$9,542</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$556,457</b>	<b>\$65,918</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$12,106</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$66,362</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hillsdale Fire Protection District**

Unit Code: 081/120/06 County: ROCK ISLAN

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$192,500

Equalized Assessed Valuation: \$32,894,402

Population: 2,600

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$631

**Blended Component Units**

Number Submitted = 1

Ambulance Fund

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$40.054</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$164.856</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$149.154</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$63</b>	\$89	\$65
Per Capita Expenditures:	<b>\$57</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$15.702</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>37.38%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$55.756</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$21</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$55.756</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$214,734</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$83</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hinckley Fire Protection District**

Unit Code: 019/040/06 County: DEKALB

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$248,861

Equalized Assessed Valuation: \$88,130,470

Population: 2,995

Employees:

    Full Time: 1

    Part Time: 40

    Salaries Paid: \$65,632

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$226.704</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$76</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$252.625</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$249.071</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$84</b>	\$89	\$65
Per Capita Expenditures:	<b>\$83</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$3.554</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>92.45%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$230.258</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$77</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$230.258</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$755.750</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$252</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: 021/030/06 County: DOUGLAS

Fiscal Year End: 4/30/2011

Accounting Method: Cash

Appropriation or Budget: \$139,900

Equalized Assessed Valuation: \$12,716,079

Population: 525

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$43,747</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$83</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$46,822</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$31,369</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$89</b>	\$89	\$65
Per Capita Expenditures:	<b>\$60</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$15,453</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>188.72%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$59,200</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$113</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	\$	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hoffman Fire Protection District**

Unit Code: **014/060/06** County: **CLINTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$61,550**

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

Population: **1,100**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$61.426</b>	<b>\$163,160</b>	<b>\$91,454</b>
Per Capita Beginning Fund Balance:	<b>\$56</b>	<b>\$82</b>	<b>\$47</b>
Revenue Collected During FY 11:	<b>\$66.167</b>	<b>\$188,640</b>	<b>\$125,645</b>
Expenditures During FY 11:	<b>\$51.317</b>	<b>\$182,432</b>	<b>\$119,468</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$89</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$89</b>	<b>\$59</b>
Revenues over (under) Expenditures:	<b>\$14.850</b>	<b>\$6,208</b>	<b>\$7,112</b>
Ratio of Fund Balance to Expenditures:	<b>148.64%</b>	<b>146.65%</b>	<b>83.22%</b>
Ending Fund Balance for FY 11:	<b>\$76.276</b>	<b>\$178,444</b>	<b>\$99,277</b>
Per Capita Ending Fund Balance:	<b>\$69</b>	<b>\$87</b>	<b>\$49</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$9,542</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$65,918</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$12,106</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$66,362</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$234,213</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$59</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hollywood Heights Fire Protection District**

Unit Code: **088/120/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$165,100**

Equalized Assessed Valuation: **\$61,181,963**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5.518</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$105.937</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$99.542</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$88</b>	\$89	\$65
Per Capita Expenditures:	<b>\$83</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$6.395</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>11.97%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$11.913</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$10</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$38.546</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>-\$26.633</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$215.656</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$180</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Homer Fire Protection District**

Unit Code: 010/060/06 County: CHAMPAIGN

Fiscal Year End: 5/1/2011

Accounting Method: Cash

Appropriation or Budget: \$156,248

Equalized Assessed Valuation: \$35,104,672

Population: 1,000

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,137	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	\$19	\$82	\$47
Revenue Collected During FY 11:	\$170,557	\$188,640	\$125,645
Expenditures During FY 11:	\$247,590	\$182,432	\$119,468
Per Capita Revenue:	\$171	\$89	\$65
Per Capita Expenditures:	\$248	\$89	\$59
Revenues over (under) Expenditures:	-\$77,033	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	13.65%	146.65%	83.22%
Ending Fund Balance for FY 11:	\$33,804	\$178,444	\$99,277
Per Capita Ending Fund Balance:	\$34	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$33,804	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	\$	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$115.514</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$116</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Homer Fire Protection District**

Unit Code: **099/060/06** County: **WILL**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,237,140**

Equalized Assessed Valuation: **\$632,494,580**

Population: **24,220**

Employees:

    Full Time: **45**

    Part Time: **12**

    Salaries Paid: **\$4,513,982**

Blended Component Units

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$3,247,540</b>	\$2,542,657	\$1,414,755
Per Capita Beginning Fund Balance:	<b>\$134</b>	\$131	\$78
Revenue Collected During FY 11:	<b>\$6,264,099</b>	\$4,410,179	\$3,060,277
Expenditures During FY 11:	<b>\$7,704,842</b>	\$4,239,565	\$2,793,450
Per Capita Revenue:	<b>\$259</b>	\$228	\$190
Per Capita Expenditures:	<b>\$318</b>	\$221	\$193
Revenues over (under) Expenditures:	<b>-\$1,440,743</b>	\$170,613	\$143,241
Ratio of Fund Balance to Expenditures:	<b>31.63%</b>	73.78%	47.47%
Ending Fund Balance for FY 11:	<b>\$2,436,797</b>	\$2,719,557	\$1,540,146
Per Capita Ending Fund Balance:	<b>\$101</b>	\$140	\$84

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$323	\$
Total Unreserved Funds:	<b>\$</b>	\$12,059	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$403,335</b>	\$508,583	\$
Total Unrestricted Net Assets:	<b>\$2,033,462</b>	\$2,322,652	\$1,134,261



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1,044,254</b>	\$1,833,290	\$396,348
Per Capita Debt:	<b>\$43</b>	\$80	\$35
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$115,783</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$26</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hopedale Fire Protection District**

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

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$365,000**

Equalized Assessed Valuation: **\$52,335,062**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **37**

    Salaries Paid: **\$14,306**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$225,969</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$90</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$129,767</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$129,660</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$52</b>	\$89	\$65
Per Capita Expenditures:	<b>\$52</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$107</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>174.36%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$226,076</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$90</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$226,612</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Horseshoe Lake Fire Protection District**

Unit Code: **002/005/06** County: **ALEXANDER**

Fiscal Year End: **9/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,000**

Equalized Assessed Valuation: **\$**

Population: **1,600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$29,388</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$20,000</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$20,000</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$13</b>	\$89	\$65
Per Capita Expenditures:	<b>\$13</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>146.94%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$29,388</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$18</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hoyleton Fire Protection District**

Unit Code: **095/030/06** County: **WASHINGTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$341,100**

Equalized Assessed Valuation: **\$17,824,736**

Population: **650**

Employees:

    Full Time:

    Part Time: **27**

    Salaries Paid: **\$9,535**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$141,549</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$218</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$318,335</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$357,645</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$490</b>	\$89	\$65
Per Capita Expenditures:	<b>\$550</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$39,310</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>29.43%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$105,242</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$162</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$105,242</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hudson Fire Protection District**

Unit Code: **064/110/06** County: **MCLEAN**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$542,877**

Equalized Assessed Valuation: **\$88,617,089**

Population: **3,000**

Employees:

    Full Time: **4**

    Part Time: **25**

    Salaries Paid: **\$148,592**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$260.604</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$87</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$562.680</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$493.060</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$188</b>	\$89	\$65
Per Capita Expenditures:	<b>\$164</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$69.620</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>66.97%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$330.224</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$110</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$330.224</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1.186.117</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$395</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Huey-Ferrin-Boulder Fire Protection District**

Unit Code: 014/065/06 County: CLINTON

Fiscal Year End: 7/31/2011

Accounting Method: Cash

Appropriation or Budget: \$76,410

Equalized Assessed Valuation: \$13,552,610

Population: 1,285

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$25.871	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	\$20	\$82	\$47
Revenue Collected During FY 11:	\$78.383	\$188,640	\$125,645
Expenditures During FY 11:	\$85.057	\$182,432	\$119,468
Per Capita Revenue:	\$61	\$89	\$65
Per Capita Expenditures:	\$66	\$89	\$59
Revenues over (under) Expenditures:	-\$6.674	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	22.57%	146.65%	83.22%
Ending Fund Balance for FY 11:	\$19.197	\$178,444	\$99,277
Per Capita Ending Fund Balance:	\$15	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	\$	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$23.589</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$18</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hull-Kinderhook Fire Protection District**

Unit Code: **075/030/06** County: **PIKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,500**

Equalized Assessed Valuation: **\$14,899,074**

Population: **1,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$25.703</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$129.951</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$130.112</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$130</b>	\$89	\$65
Per Capita Expenditures:	<b>\$130</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$161</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>19.63%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$25.542</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$26</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$25.542</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$53,272</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$53</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Humboldt Fire Protection District**

Unit Code: **015/030/06** County: **COLES**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$78,968**

Equalized Assessed Valuation: **\$33,019,763**

Population: **1,734**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$73,220</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$46,462</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$78,968</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$27</b>	\$89	\$65
Per Capita Expenditures:	<b>\$46</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>-\$32,506</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>14.99%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$11,834</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$7</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$11,834</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$33,134</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$19</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hume Fire Protection District**

Unit Code: **023/030/06** County: **EDGAR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,503**

Equalized Assessed Valuation: **\$12,202,565**

Population: **358**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$35,226</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$98</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$32,261</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$25,118</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$90</b>	\$89	\$65
Per Capita Expenditures:	<b>\$70</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$7,143</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>168.68%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$42,369</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$118</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Huntley Fire Protection District**

Unit Code: **063/070/06** County: **MCHENRY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,998,000**

Equalized Assessed Valuation: **\$1,434,871,047**

Population: **45,000**

Employees:

    Full Time: **53**

    Part Time: **36**

    Salaries Paid: **\$4,766,081**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$14,530,867</b>	\$2,542,657	\$1,414,755
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$131	\$78
Revenue Collected During FY 11:	<b>\$9,473,333</b>	\$4,410,179	\$3,060,277
Expenditures During FY 11:	<b>\$10,364,654</b>	\$4,239,565	\$2,793,450
Per Capita Revenue:	<b>\$211</b>	\$228	\$190
Per Capita Expenditures:	<b>\$230</b>	\$221	\$193
Revenues over (under) Expenditures:	<b>-\$891,321</b>	\$170,613	\$143,241
Ratio of Fund Balance to Expenditures:	<b>132.80%</b>	73.78%	47.47%
Ending Fund Balance for FY 11:	<b>\$13,764,546</b>	\$2,719,557	\$1,540,146
Per Capita Ending Fund Balance:	<b>\$306</b>	\$140	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$323	\$
Total Unreserved Funds:	\$	\$12,059	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$508,583	\$
Total Unrestricted Net Assets:	<b>\$13,793,119</b>	\$2,322,652	\$1,134,261



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2.010.000</b>	\$1,833,290	\$396,348
Per Capita Debt:	<b>\$45</b>	\$80	\$35
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: 017/020/06 County: CRAWFORD

Fiscal Year End: 6/30/2011

Accounting Method: Cash

Appropriation or Budget: \$37,500

Equalized Assessed Valuation: \$9,718,380

Population: 1,245

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$80.581</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$65</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$74.191</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$55.374</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$60</b>	\$89	\$65
Per Capita Expenditures:	<b>\$44</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$18.817</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>179.50%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$99.398</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$80</b>	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	\$	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$74.096</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$60</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hutton Fire Protection District**

Unit Code: 015/040/06 County: COLES

Fiscal Year End: 4/30/2011

Accounting Method: Cash

Appropriation or Budget: \$44,169

Equalized Assessed Valuation: \$13,115,905

Population: 841

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.743	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	\$7	\$82	\$47
Revenue Collected During FY 11:	\$62.229	\$188,640	\$125,645
Expenditures During FY 11:	\$44.169	\$182,432	\$119,468
Per Capita Revenue:	\$74	\$89	\$65
Per Capita Expenditures:	\$53	\$89	\$59
Revenues over (under) Expenditures:	\$18.060	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	97.74%	146.65%	83.22%
Ending Fund Balance for FY 11:	\$43.172	\$178,444	\$99,277
Per Capita Ending Fund Balance:	\$51	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,106	\$
Total Unrestricted Net Assets:	\$	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$133.710</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$159</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Illiolopolis Fire Protection District**

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

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$48,500**

Equalized Assessed Valuation: **\$27,195,512**

Population: **1,600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$147,452</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$92</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$58,854</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$44,826</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$37</b>	\$89	\$65
Per Capita Expenditures:	<b>\$28</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$14,028</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>360.24%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$161,480</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$101</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$161,480</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Industry Fire Protection District**

Unit Code: **062/040/06** County: **MCDONOUGH**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$110,390**

Equalized Assessed Valuation: **\$35,309,804**

Population: **875**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$41,799</b>	<b>\$163,160</b>	<b>\$91,454</b>
Per Capita Beginning Fund Balance:	<b>\$48</b>	<b>\$82</b>	<b>\$47</b>
Revenue Collected During FY 11:	<b>\$74,611</b>	<b>\$188,640</b>	<b>\$125,645</b>
Expenditures During FY 11:	<b>\$68,052</b>	<b>\$182,432</b>	<b>\$119,468</b>
Per Capita Revenue:	<b>\$85</b>	<b>\$89</b>	<b>\$65</b>
Per Capita Expenditures:	<b>\$78</b>	<b>\$89</b>	<b>\$59</b>
Revenues over (under) Expenditures:	<b>\$6,559</b>	<b>\$6,208</b>	<b>\$7,112</b>
Ratio of Fund Balance to Expenditures:	<b>71.06%</b>	<b>146.65%</b>	<b>83.22%</b>
Ending Fund Balance for FY 11:	<b>\$48,358</b>	<b>\$178,444</b>	<b>\$99,277</b>
Per Capita Ending Fund Balance:	<b>\$55</b>	<b>\$87</b>	<b>\$49</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$9,542</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$65,918</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$12,106</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$66,362</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Ipava Fire Protection District**

Unit Code: **029/090/06** County: **FULTON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,000**

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

Population: **500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$21.703</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$43</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$49.328</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$49.168</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$99</b>	\$89	\$65
Per Capita Expenditures:	<b>\$98</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$160</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>44.47%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$21.863</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$44</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$58.000</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$116</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Irvington Fire Protection District**

Unit Code: **095/035/06** County: **WASHINGTON**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,046**

Equalized Assessed Valuation: **\$10,364,804**

Population: **1,800**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$1,200**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$36.309</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$58.523</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$40.152</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$33</b>	\$89	\$65
Per Capita Expenditures:	<b>\$22</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$18.371</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>136.18%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$54.680</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$30</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$66,362	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$66.643</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$37</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$120,463	\$15,028
Per Capita Debt:	\$	\$53	\$8
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 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

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

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,412,189**

Equalized Assessed Valuation: **\$644,717,545**

Population: **8,649**

Employees:

    Full Time: **26**

    Part Time: **8**

    Salaries Paid: **\$2,307,279**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$600.826</b>	\$2,542,657	\$1,414,755
Per Capita Beginning Fund Balance:	<b>\$69</b>	\$131	\$78
Revenue Collected During FY 11:	<b>\$3,924.732</b>	\$4,410,179	\$3,060,277
Expenditures During FY 11:	<b>\$3,846.767</b>	\$4,239,565	\$2,793,450
Per Capita Revenue:	<b>\$454</b>	\$228	\$190
Per Capita Expenditures:	<b>\$445</b>	\$221	\$193
Revenues over (under) Expenditures:	<b>\$77.965</b>	\$170,613	\$143,241
Ratio of Fund Balance to Expenditures:	<b>12.45%</b>	73.78%	47.47%
Ending Fund Balance for FY 11:	<b>\$478.791</b>	\$2,719,557	\$1,540,146
Per Capita Ending Fund Balance:	<b>\$55</b>	\$140	\$84

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$323	\$
Total Unreserved Funds:	<b>\$</b>	\$12,059	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,458.302</b>	\$508,583	\$
Total Unrestricted Net Assets:	<b>\$2,425.259</b>	\$2,322,652	\$1,134,261



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$1,833,290	\$396,348
Per Capita Debt:	\$	\$80	\$35
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 11:	\$	\$2,428	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$4,989	\$
Expenditures During FY 11:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$808	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.98%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,236	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Iuka Fire Protection District**

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

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,645**

Equalized Assessed Valuation: **\$15,912,414**

Population: **3,700**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$1,322**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$129,464</b>	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$82	\$47
Revenue Collected During FY 11:	<b>\$85,446</b>	\$188,640	\$125,645
Expenditures During FY 11:	<b>\$80,138</b>	\$182,432	\$119,468
Per Capita Revenue:	<b>\$23</b>	\$89	\$65
Per Capita Expenditures:	<b>\$22</b>	\$89	\$59
Revenues over (under) Expenditures:	<b>\$5,308</b>	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	<b>168.17%</b>	146.65%	83.22%
Ending Fund Balance for FY 11:	<b>\$134,772</b>	\$178,444	\$99,277
Per Capita Ending Fund Balance:	<b>\$36</b>	\$87	\$49

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$9,542	\$
Total Unreserved Funds:	<b>\$</b>	\$65,918	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$11,636</b>	\$12,106	\$
Total Unrestricted Net Assets:	<b>\$123,136</b>	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$66.500</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$18</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$171	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.15%	0.00%
Ending Retained Earnings for FY 11:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Ivesdale Fire Protection District	
<b>Unit Code:</b>	010/070/06	<b>County:</b> CHAMPAIGN
<b>Fiscal Year End:</b>	5/31/2011	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$172,650	
<b>Equalized Assessed Valuation:</b>	\$16,281,021	
<b>Population:</b>	800	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	13
	<b>Salaries Paid:</b>	\$38,980

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$53,859	\$163,160	\$91,454
Per Capita Beginning Fund Balance:	\$67	\$82	\$47
Revenue Collected During FY 11:	\$116,968	\$188,640	\$125,645
Expenditures During FY 11:	\$143,691	\$182,432	\$119,468
Per Capita Revenue:	\$146	\$89	\$65
Per Capita Expenditures:	\$180	\$89	\$59
Revenues over (under) Expenditures:	-\$26,723	\$6,208	\$7,112
Ratio of Fund Balance to Expenditures:	18.88%	146.65%	83.22%
Ending Fund Balance for FY 11:	\$27,136	\$178,444	\$99,277
Per Capita Ending Fund Balance:	\$34	\$87	\$49

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,542	\$
Total Unreserved Funds:	\$	\$65,918	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,141	\$12,106	\$
Total Unrestricted Net Assets:	\$12,995	\$66,362	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$43.820</b>	\$120,463	\$15,028
Per Capita Debt:	<b>\$55</b>	\$53	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.06%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$586	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$	\$
Revenue Collected During FY 11:	\$	\$1,037	\$
Expenditures During FY 11:	\$	\$866	\$
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Per Capita Ending Retained Earnings:	\$	\$	\$