



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Dahlgren Fire Protection District**

Unit Code: **033/010/06** County: **HAMILTON**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,700**

Equalized Assessed Valuation: **\$8,194,540**

Population: **1,538**

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 12:	\$5,356	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$3	\$85	\$49
Revenue Collected During FY 12:	\$10,981	\$181,789	\$120,780
Expenditures During FY 12:	\$10,460	\$175,933	\$112,679
Per Capita Revenue:	\$7	\$88	\$65
Per Capita Expenditures:	\$7	\$85	\$58
Revenues over (under) Expenditures:	\$521	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	56.19%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$5,877	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$4	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$575,139	\$112,934	\$7,013
Per Capita Debt:	\$442	\$50	\$2
General Obligation Debt over EAV:	2.50%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





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 12:	\$50,874	\$112,934	\$7,013
Per Capita Debt:	\$38	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$10,611	\$112,934	\$7,013
Per Capita Debt:	\$15	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$99,962	\$112,934	\$7,013
Per Capita Debt:	\$230	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Danforth Twp Fire Protection District**

Unit Code: **038/090/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,210**

Equalized Assessed Valuation: **\$14,799,432**

Population: **951**

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 12:	\$85,793	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$90	\$85	\$49
Revenue Collected During FY 12:	\$81,231	\$181,789	\$120,780
Expenditures During FY 12:	\$66,221	\$175,933	\$112,679
Per Capita Revenue:	\$85	\$88	\$65
Per Capita Expenditures:	\$70	\$85	\$58
Revenues over (under) Expenditures:	\$15,010	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	152.22%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$100,803	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$106	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$100,803	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$115,097	\$112,934	\$7,013
Per Capita Debt:	\$121	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$441,358	\$112,934	\$7,013
Per Capita Debt:	\$98	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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>	Darien-Woodridge Fire Protection District	
<b>Unit Code:</b>	022/105/06	<b>County:</b> DUPAGE
<b>Fiscal Year End:</b>	5/31/2012	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$689,002,600	
<b>Equalized Assessed Valuation:</b>	\$1,134,815,276	
<b>Population:</b>	29,000	
<b>Employees:</b>		
	<b>Full Time:</b>	32
	<b>Part Time:</b>	20
	<b>Salaries Paid:</b>	\$3,630,712

Blended Component Units
Number Submitted = 1
Firefighters Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,372,483	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$116	\$135	\$83
Revenue Collected During FY 12:	\$6,948,984	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$7,525,565	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$240	\$231	\$195
Per Capita Expenditures:	\$260	\$226	\$192
Revenues over (under) Expenditures:	-\$576,581	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	48.43%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$3,644,619	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$126	\$142	\$88

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,761	\$
Total Unreserved Funds:	\$	\$18,571	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$1,939,579	\$2,352,963	\$1,137,757



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,956,149	\$1,942,998	\$352,765
Per Capita Debt:	\$274	\$84	\$27
General Obligation Debt over EAV:	0.70%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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 12:	\$40,000	\$112,934	\$7,013
Per Capita Debt:	\$16	\$50	\$2
General Obligation Debt over EAV:	0.07%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$1,942,998	\$352,765
Per Capita Debt:	\$	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
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Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Delavan Fire Protection District**

Unit Code: **090/080/06** County: **TAZEWELL**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$584,000**

Equalized Assessed Valuation: **\$48,992,834**

Population: **1,762**

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 12:	\$420,606	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$239	\$85	\$49
Revenue Collected During FY 12:	\$164,045	\$181,789	\$120,780
Expenditures During FY 12:	\$418,929	\$175,933	\$112,679
Per Capita Revenue:	\$93	\$88	\$65
Per Capita Expenditures:	\$238	\$85	\$58
Revenues over (under) Expenditures:	-\$254,884	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	39.73%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$166,444	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$94	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$166,444	\$71,214	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Denison Fire Protection District**

Unit Code: **051/030/06** County: **LAWRENCE**

Fiscal Year End: **12/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$46,147**

Equalized Assessed Valuation: **\$**

Population: **805**

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 12:	\$65,382	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$81	\$85	\$49
Revenue Collected During FY 12:	\$46,147	\$181,789	\$120,780
Expenditures During FY 12:	\$47,925	\$175,933	\$112,679
Per Capita Revenue:	\$57	\$88	\$65
Per Capita Expenditures:	\$60	\$85	\$58
Revenues over (under) Expenditures:	-\$1,778	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	132.72%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$63,604	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$79	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **DeSoto Township Fire Protection District**

Unit Code: **039/030/06** County: **JACKSON**

Fiscal Year End: **6/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$847,550**

Equalized Assessed Valuation: **\$21,897,497**

Population: **1,590**

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 12:	\$16,936	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$11	\$85	\$49
Revenue Collected During FY 12:	\$59,836	\$181,789	\$120,780
Expenditures During FY 12:	\$	\$175,933	\$112,679
Per Capita Revenue:	\$38	\$88	\$65
Per Capita Expenditures:	\$	\$85	\$58
Revenues over (under) Expenditures:	\$59,836	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	0.00%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$76,772	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$48	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$16,932	\$112,934	\$7,013
Per Capita Debt:	\$11	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$533,642	\$112,934	\$7,013
Per Capita Debt:	\$178	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Divernon Fire Protection District**

Unit Code: **083/050/06** County: **SANGAMON**

Fiscal Year End: **6/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$102,325**

Equalized Assessed Valuation: **\$30,068,052**

Population: **1,172**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$8,500**

**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 12:	\$62,772	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$54	\$85	\$49
Revenue Collected During FY 12:	\$119,382	\$181,789	\$120,780
Expenditures During FY 12:	\$99,615	\$175,933	\$112,679
Per Capita Revenue:	\$102	\$88	\$65
Per Capita Expenditures:	\$85	\$85	\$58
Revenues over (under) Expenditures:	\$19,767	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	82.86%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$82,539	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$70	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$82,538	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$25,428	\$112,934	\$7,013
Per Capita Debt:	\$22	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$347,164	\$1,942,998	\$352,765
Per Capita Debt:	\$22	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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 12:	\$127,927	\$112,934	\$7,013
Per Capita Debt:	\$135	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$2,882,088	\$112,934	\$7,013
Per Capita Debt:	\$539	\$50	\$2
General Obligation Debt over EAV:	2.30%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Dunlap Fire Protection District**

Unit Code: **072/030/06** County: **PEORIA**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$567,000**

Equalized Assessed Valuation: **\$182,869,009**

Population: **8,000**

Employees:

    Full Time:

    Part Time: **29**

    Salaries Paid: **\$113,659**

**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 12:	\$262,099	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$33	\$85	\$49
Revenue Collected During FY 12:	\$592,395	\$181,789	\$120,780
Expenditures During FY 12:	\$464,857	\$175,933	\$112,679
Per Capita Revenue:	\$74	\$88	\$65
Per Capita Expenditures:	\$58	\$85	\$58
Revenues over (under) Expenditures:	\$127,538	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	83.82%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$389,637	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$49	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$389,637	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$244,278	\$112,934	\$7,013
Per Capita Debt:	\$31	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Dunleith Menominee Fire Protection District**

Unit Code: **043/010/06** County: **JO DAVIESS**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$125,794**

Equalized Assessed Valuation: **\$63,755,745**

Population: **4,942**

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 12:	\$67,449	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$14	\$85	\$49
Revenue Collected During FY 12:	\$125,794	\$181,789	\$120,780
Expenditures During FY 12:	\$93,073	\$175,933	\$112,679
Per Capita Revenue:	\$25	\$88	\$65
Per Capita Expenditures:	\$19	\$85	\$58
Revenues over (under) Expenditures:	\$32,721	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	107.63%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$100,170	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$20	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$100,171	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$47,743	\$112,934	\$7,013
Per Capita Debt:	\$10	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Dupo Fire Protection District**

Unit Code: 088/040/06 County: ST. CLAIR

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$901,480

Equalized Assessed Valuation: \$37,226,628

Population: 4,711

Employees:

    Full Time:

    Part Time: 23

    Salaries Paid: \$89,385

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$250,744	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$53	\$85	\$49
Revenue Collected During FY 12:	\$467,710	\$181,789	\$120,780
Expenditures During FY 12:	\$484,021	\$175,933	\$112,679
Per Capita Revenue:	\$99	\$88	\$65
Per Capita Expenditures:	\$103	\$85	\$58
Revenues over (under) Expenditures:	-\$16,311	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	48.43%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$234,433	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$50	\$89	\$54

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$253,700	\$71,214	\$



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$60,947	\$112,934	\$7,013
Per Capita Debt:	\$13	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Dwight Fire Protection District**

Unit Code: **053/030/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$348,100**

Equalized Assessed Valuation: **\$102,106,159**

Population: **4,363**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$22,134**

**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 12:	\$234,704	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$54	\$85	\$49
Revenue Collected During FY 12:	\$270,716	\$181,789	\$120,780
Expenditures During FY 12:	\$152,889	\$175,933	\$112,679
Per Capita Revenue:	\$62	\$88	\$65
Per Capita Expenditures:	\$35	\$85	\$58
Revenues over (under) Expenditures:	\$117,827	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	230.58%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$352,531	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$81	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$159,702	\$9,513	\$
Total Unrestricted Net Assets:	\$192,829	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **East Dundee & Countryside Fire Protection District**

Unit Code: **045/050/06** County: **KANE**

Fiscal Year End: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,207,994**

Equalized Assessed Valuation: **\$229,682,908**

Population: **4,600**

Employees:

    Full Time: **7**

    Part Time: **24**

    Salaries Paid: **\$1,069,545**

**Blended Component Units**

Number Submitted = 1

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 12:	\$888,603	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$193	\$135	\$83
Revenue Collected During FY 12:	\$2,107,477	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$2,252,052	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$458	\$231	\$195
Per Capita Expenditures:	\$490	\$226	\$192
Revenues over (under) Expenditures:	-\$144,575	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	33.04%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$744,028	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$162	\$142	\$88

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,761	\$
Total Unreserved Funds:	\$	\$18,571	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$793,583	\$2,352,963	\$1,137,757



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$672,129	\$1,942,998	\$352,765
Per Capita Debt:	\$146	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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 12:	\$1,458,697	\$1,942,998	\$352,765
Per Capita Debt:	\$82	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$53,630	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$5	\$85	\$49
Revenue Collected During FY 12:	\$33,432	\$181,789	\$120,780
Expenditures During FY 12:	\$34,314	\$175,933	\$112,679
Per Capita Revenue:	\$3	\$88	\$65
Per Capita Expenditures:	\$3	\$85	\$58
Revenues over (under) Expenditures:	-\$882	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	153.72%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$52,748	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$5	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$24,243	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$58,270	\$112,934	\$7,013
Per Capita Debt:	\$6	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **East Side Fire Protection District**

Unit Code: **088/050/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$450,120**

Equalized Assessed Valuation: **\$222,652,316**

Population: **13,500**

Employees:

    Full Time:

    Part Time: **34**

    Salaries Paid: **\$20,402**

**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 12:	\$435,034	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$32	\$85	\$49
Revenue Collected During FY 12:	\$464,234	\$181,789	\$120,780
Expenditures During FY 12:	\$306,805	\$175,933	\$112,679
Per Capita Revenue:	\$34	\$88	\$65
Per Capita Expenditures:	\$23	\$85	\$58
Revenues over (under) Expenditures:	\$157,429	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	193.11%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$592,463	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$44	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$592,463	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Easton Rural Fire Protection District**

Unit Code: **060/010/06** County: **MASON**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$126,225**

Equalized Assessed Valuation: **\$15,737,986**

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 12:	\$41,681	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$60	\$85	\$49
Revenue Collected During FY 12:	\$68,805	\$181,789	\$120,780
Expenditures During FY 12:	\$70,338	\$175,933	\$112,679
Per Capita Revenue:	\$98	\$88	\$65
Per Capita Expenditures:	\$100	\$85	\$58
Revenues over (under) Expenditures:	-\$1,533	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	57.08%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$40,148	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$57	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$25,517	\$112,934	\$7,013
Per Capita Debt:	\$36	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$871,060	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$335	\$85	\$49
Revenue Collected During FY 12:	\$105,948	\$181,789	\$120,780
Expenditures During FY 12:	\$161,472	\$175,933	\$112,679
Per Capita Revenue:	\$41	\$88	\$65
Per Capita Expenditures:	\$62	\$85	\$58
Revenues over (under) Expenditures:	-\$55,524	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	505.06%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$815,536	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$314	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$333,244	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$182,875	\$112,934	\$7,013
Per Capita Debt:	\$70	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$99,270	\$112,934	\$7,013
Per Capita Debt:	\$33	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$28,902	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$15	\$85	\$49
Revenue Collected During FY 12:	\$52,795	\$181,789	\$120,780
Expenditures During FY 12:	\$43,483	\$175,933	\$112,679
Per Capita Revenue:	\$28	\$88	\$65
Per Capita Expenditures:	\$23	\$85	\$58
Revenues over (under) Expenditures:	\$9,312	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	87.88%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$38,214	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$20	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$13,143	\$11,739	\$
Total Unreserved Funds:	\$60,969	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **El Paso Fire Protection District**

Unit Code: **102/030/06** County: **WOODFORD**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$449,300**

Equalized Assessed Valuation: **\$89,082,851**

Population: **4,400**

Employees:

    Full Time:

    Part Time: **26**

    Salaries Paid: **\$14,710**

**Blended Component Units**

*(This area is currently blank for 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 12:	\$	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$	\$85	\$49
Revenue Collected During FY 12:	\$448,821	\$181,789	\$120,780
Expenditures During FY 12:	\$344,447	\$175,933	\$112,679
Per Capita Revenue:	\$102	\$88	\$65
Per Capita Expenditures:	\$78	\$85	\$58
Revenues over (under) Expenditures:	\$104,374	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	30.30%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$104,374	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$24	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$909,834	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$1,942,998	\$352,765
Per Capita Debt:	\$	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Elk Grove Fire Protection District**

Unit Code: **016/040/06** County: **COOK**

Fiscal Year End: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,768,205**

Equalized Assessed Valuation: **\$152,669,642**

Population: **10,100**

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 12:	\$1,616,780	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$160	\$135	\$83
Revenue Collected During FY 12:	\$1,852,202	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$1,955,454	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$183	\$231	\$195
Per Capita Expenditures:	\$194	\$226	\$192
Revenues over (under) Expenditures:	-\$103,252	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	59.50%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$1,163,528	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$115	\$142	\$88

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,761	\$
Total Unreserved Funds:	\$	\$18,571	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,100,000	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$2,836,429	\$2,352,963	\$1,137,757



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$1,942,998	\$352,765
Per Capita Debt:	\$	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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: **Elkhart Fire Protection District**

Unit Code: **054/020/06** County: **LOGAN**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$178,850**

Equalized Assessed Valuation: **\$26,533,766**

Population: **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 12:	\$239,868	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$400	\$85	\$49
Revenue Collected During FY 12:	\$84,456	\$181,789	\$120,780
Expenditures During FY 12:	\$84,847	\$175,933	\$112,679
Per Capita Revenue:	\$141	\$88	\$65
Per Capita Expenditures:	\$141	\$85	\$58
Revenues over (under) Expenditures:	-\$391	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	282.25%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$239,477	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$399	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$239,477	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$269,258	\$112,934	\$7,013
Per Capita Debt:	\$449	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Elliott Fire Protection District**

Unit Code: **027/060/06** County: **FORD**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$45,906**

Equalized Assessed Valuation: **\$10,959,006**

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 12:	\$20,934	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$30	\$85	\$49
Revenue Collected During FY 12:	\$43,110	\$181,789	\$120,780
Expenditures During FY 12:	\$25,978	\$175,933	\$112,679
Per Capita Revenue:	\$62	\$88	\$65
Per Capita Expenditures:	\$37	\$85	\$58
Revenues over (under) Expenditures:	\$17,132	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	146.53%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$38,066	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$54	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$12,548	\$9,513	\$
Total Unrestricted Net Assets:	\$25,518	\$71,214	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$6,824	\$112,934	\$7,013
Per Capita Debt:	\$10	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Ellsworth Fire Protection District**

Unit Code: **064/090/06** County: **MCLEAN**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,234**

Equalized Assessed Valuation: **\$32,558,879**

Population: **744**

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 12:	\$4,700	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$6	\$85	\$49
Revenue Collected During FY 12:	\$90,982	\$181,789	\$120,780
Expenditures During FY 12:	\$60,234	\$175,933	\$112,679
Per Capita Revenue:	\$122	\$88	\$65
Per Capita Expenditures:	\$81	\$85	\$58
Revenues over (under) Expenditures:	\$30,748	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	58.85%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$35,448	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$48	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$35,449	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$48,380	\$112,934	\$7,013
Per Capita Debt:	\$65	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Elwood Fire Protection District**

Unit Code: **099/040/06** County: **WILL**

Fiscal Year End: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,673,759**

Equalized Assessed Valuation: **\$452,111,583**

Population: **2,279**

Employees:

    Full Time: **2**

    Part Time: **5**

    Salaries Paid: **\$195,267**

**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 12:	\$1,540,146	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$676	\$135	\$83
Revenue Collected During FY 12:	\$2,928,841	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$3,480,832	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$1,285	\$231	\$195
Per Capita Expenditures:	\$1,527	\$226	\$192
Revenues over (under) Expenditures:	-\$551,991	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	28.39%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$988,155	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$434	\$142	\$88

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,761	\$
Total Unreserved Funds:	\$	\$18,571	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,883	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$985,272	\$2,352,963	\$1,137,757



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$739,502	\$1,942,998	\$352,765
Per Capita Debt:	\$324	\$84	\$27
General Obligation Debt over EAV:	0.14%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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: **Emden Fire Protection District**

Unit Code: **054/030/06** County: **LOGAN**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$73,237**

Equalized Assessed Valuation: **\$21,193,094**

Population: **1,100**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$8,633**

**Blended Component Units**

*(This area is currently blank.)*

**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 12:	\$85,457	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$78	\$85	\$49
Revenue Collected During FY 12:	\$73,237	\$181,789	\$120,780
Expenditures During FY 12:	\$53,417	\$175,933	\$112,679
Per Capita Revenue:	\$67	\$88	\$65
Per Capita Expenditures:	\$49	\$85	\$58
Revenues over (under) Expenditures:	\$19,820	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	197.09%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$105,277	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$96	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$105,247	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$293,868	\$112,934	\$7,013
Per Capita Debt:	\$73	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Emington-Campus Fire Protection District**

Unit Code: **053/035/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$36,845**

Equalized Assessed Valuation: **\$15,101,697**

Population: **450**

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 12:	\$28,240	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$63	\$85	\$49
Revenue Collected During FY 12:	\$38,443	\$181,789	\$120,780
Expenditures During FY 12:	\$31,894	\$175,933	\$112,679
Per Capita Revenue:	\$85	\$88	\$65
Per Capita Expenditures:	\$71	\$85	\$58
Revenues over (under) Expenditures:	\$6,549	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	109.08%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$34,789	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$77	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$34,789	\$71,214	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$37,500	\$112,934	\$7,013
Per Capita Debt:	\$83	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$20,125	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$15	\$85	\$49
Revenue Collected During FY 12:	\$38,602	\$181,789	\$120,780
Expenditures During FY 12:	\$23,496	\$175,933	\$112,679
Per Capita Revenue:	\$29	\$88	\$65
Per Capita Expenditures:	\$18	\$85	\$58
Revenues over (under) Expenditures:	\$15,106	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	149.94%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$35,231	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$26	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$20,749	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$26,100	\$112,934	\$7,013
Per Capita Debt:	\$19	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$516,555	\$112,934	\$7,013
Per Capita Debt:	\$166	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$223,610	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$112	\$85	\$49
Revenue Collected During FY 12:	\$181,143	\$181,789	\$120,780
Expenditures During FY 12:	\$176,635	\$175,933	\$112,679
Per Capita Revenue:	\$91	\$88	\$65
Per Capita Expenditures:	\$88	\$85	\$58
Revenues over (under) Expenditures:	\$4,508	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	129.15%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$228,118	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$114	\$89	\$54

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$492,810	\$11,739	\$
Total Unreserved Funds:	-\$264,691	\$67,826	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$58,131	\$112,934	\$7,013
Per Capita Debt:	\$29	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Eureka Fire Protection District**

Unit Code: 102/040/06 County: WOODFORD

Fiscal Year End: 4/30/2012

Accounting Method: Cash

Appropriation or Budget: \$956,323

Equalized Assessed Valuation: \$131,021,312

Population: 6,000

Employees:

    Full Time: 5

    Part Time: 70

    Salaries Paid: \$365,766

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$53,913	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$9	\$135	\$83
Revenue Collected During FY 12:	\$864,005	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$1,159,585	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$144	\$231	\$195
Per Capita Expenditures:	\$193	\$226	\$192
Revenues over (under) Expenditures:	-\$295,580	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	6.73%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$78,068	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$13	\$142	\$88

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,761	\$
Total Unreserved Funds:	\$	\$18,571	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$78,068	\$2,352,963	\$1,137,757



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$745,394	\$1,942,998	\$352,765
Per Capita Debt:	\$124	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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 12:	\$101,388	\$112,934	\$7,013
Per Capita Debt:	\$29	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **F M C Fire Protection District**

Unit Code: **092/035/06** County: **VERMILION**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$78,338**

Equalized Assessed Valuation: **\$15,000,000**

Population: **1,800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

Number Submitted = **1**

Primary Unit

**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 12:	\$	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$	\$85	\$49
Revenue Collected During FY 12:	\$40,405	\$181,789	\$120,780
Expenditures During FY 12:	\$24,800	\$175,933	\$112,679
Per Capita Revenue:	\$22	\$88	\$65
Per Capita Expenditures:	\$14	\$85	\$58
Revenues over (under) Expenditures:	\$15,605	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	62.92%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$15,605	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$9	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Fairbury Rural Fire Protection District**

Unit Code: **053/037/06** County: **LIVINGSTON**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,100**

Equalized Assessed Valuation: **\$24,626,048**

Population: **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 12:	\$62,769	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$105	\$85	\$49
Revenue Collected During FY 12:	\$31,670	\$181,789	\$120,780
Expenditures During FY 12:	\$36,822	\$175,933	\$112,679
Per Capita Revenue:	\$53	\$88	\$65
Per Capita Expenditures:	\$61	\$85	\$58
Revenues over (under) Expenditures:	-\$5,152	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	156.47%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$57,617	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$96	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$57,617	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$176,350	\$112,934	\$7,013
Per Capita Debt:	\$50	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$43,652	\$112,934	\$7,013
Per Capita Debt:	\$58	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$160,744	\$112,934	\$7,013
Per Capita Debt:	\$161	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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>	Fairview-Caseyville Twp Fire Protection District		
<b>Unit Code:</b>	088/070/06	<b>County:</b>	ST. CLAIR
<b>Fiscal Year End:</b>	5/31/2012		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,316,646		
<b>Equalized Assessed Valuation:</b>	\$397,831,757		
<b>Population:</b>	15,000		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	42	
	<b>Salaries Paid:</b>	\$351,300	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,064,703	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$71	\$135	\$83
Revenue Collected During FY 12:	\$1,508,467	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$1,204,053	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$101	\$231	\$195
Per Capita Expenditures:	\$80	\$226	\$192
Revenues over (under) Expenditures:	\$304,414	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	113.71%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$1,369,117	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$91	\$142	\$88

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,761	\$
Total Unreserved Funds:	\$	\$18,571	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$1,369,118	\$2,352,963	\$1,137,757



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$1,942,998	\$352,765
Per Capita Debt:	\$	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$60,000	\$112,934	\$7,013
Per Capita Debt:	\$24	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Farmington Fire Protection District**

Unit Code: **029/080/06** County: **FULTON**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$335,200**

Equalized Assessed Valuation: **\$40,191,072**

Population: **3,500**

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 12:	\$28,541	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$8	\$85	\$49
Revenue Collected During FY 12:	\$118,779	\$181,789	\$120,780
Expenditures During FY 12:	\$100,213	\$175,933	\$112,679
Per Capita Revenue:	\$34	\$88	\$65
Per Capita Expenditures:	\$29	\$85	\$58
Revenues over (under) Expenditures:	\$18,566	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	47.01%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$47,107	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$13	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$47,107	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$15,000	\$112,934	\$7,013
Per Capita Debt:	\$4	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Fillmore Fire Protection District**

Unit Code: **068/010/06** County: **MONTGOME**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$462,978**

Equalized Assessed Valuation: **\$7,785,708**

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 12:	\$21,347	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$16	\$85	\$49
Revenue Collected During FY 12:	\$65,161	\$181,789	\$120,780
Expenditures During FY 12:	\$66,468	\$175,933	\$112,679
Per Capita Revenue:	\$48	\$88	\$65
Per Capita Expenditures:	\$49	\$85	\$58
Revenues over (under) Expenditures:	-\$1,307	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	142.99%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$95,040	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$70	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$34,761	\$112,934	\$7,013
Per Capita Debt:	\$26	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: Findlay Fire Protection District

Unit Code: 086/007/06 County: SHELBY

Fiscal Year End: 8/31/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$291,030

Equalized Assessed Valuation: \$27,220,211

Population: 1,000

Employees:

    Full Time:

    Part Time: 19

    Salaries Paid: \$27,095

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$188,337	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$188	\$85	\$49
Revenue Collected During FY 12:	\$120,624	\$181,789	\$120,780
Expenditures During FY 12:	\$129,637	\$175,933	\$112,679
Per Capita Revenue:	\$121	\$88	\$65
Per Capita Expenditures:	\$130	\$85	\$58
Revenues over (under) Expenditures:	-\$9,013	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	138.33%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$179,324	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$179	\$89	\$54

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$126,436	\$11,739	\$
Total Unreserved Funds:	\$52,888	\$67,826	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$37,420	\$112,934	\$7,013
Per Capita Debt:	\$37	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**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 12:	\$359,975	\$112,934	\$7,013
Per Capita Debt:	\$180	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Forman Fire Protection District**

Unit Code: **060/020/06** County: **MASON**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$488,742**

Equalized Assessed Valuation: **\$63,783,975**

Population: **7,000**

Employees:

    Full Time: **1**

    Part Time: **39**

    Salaries Paid: **\$63,214**

**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 12:	\$178,574	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$26	\$85	\$49
Revenue Collected During FY 12:	\$448,495	\$181,789	\$120,780
Expenditures During FY 12:	\$387,445	\$175,933	\$112,679
Per Capita Revenue:	\$64	\$88	\$65
Per Capita Expenditures:	\$55	\$85	\$58
Revenues over (under) Expenditures:	\$61,050	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	61.85%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$239,624	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$34	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$188,637	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Forreston Fire Protection District**

Unit Code: **071/020/06** County: **OGLE**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$592,620**

Equalized Assessed Valuation: **\$47,090,706**

Population: **14,780**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

Number Submitted = 1  
Forreston Fire Prot. Dist.

**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 12:	\$404,264	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$27	\$85	\$49
Revenue Collected During FY 12:	\$218,410	\$181,789	\$120,780
Expenditures During FY 12:	\$100,400	\$175,933	\$112,679
Per Capita Revenue:	\$15	\$88	\$65
Per Capita Expenditures:	\$7	\$85	\$58
Revenues over (under) Expenditures:	\$118,010	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	520.19%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$522,274	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$35	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$408,808	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Forrest-Strawn-Wing Fire Protection District**

Unit Code: 053/050/06 County: LIVINGSTON

Fiscal Year End: 6/30/2012

Accounting Method: Cash

Appropriation or Budget: \$555,042

Equalized Assessed Valuation: \$36,610,042

Population: 2,500

Employees:

    Full Time:

    Part Time: 38

    Salaries Paid: \$17,077

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$122,086	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$49	\$85	\$49
Revenue Collected During FY 12:	\$151,309	\$181,789	\$120,780
Expenditures During FY 12:	\$113,929	\$175,933	\$112,679
Per Capita Revenue:	\$61	\$88	\$65
Per Capita Expenditures:	\$46	\$85	\$58
Revenues over (under) Expenditures:	\$37,380	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	139.97%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$159,466	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$64	\$89	\$54

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$76,072	\$67,826	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$83,393	\$112,934	\$7,013
Per Capita Debt:	\$33	\$50	\$2
General Obligation Debt over EAV:	0.19%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Fox Lake Fire Protection District**

Unit Code: **049/050/06** County: **LAKE**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,996,769**

Equalized Assessed Valuation: **\$513,415,634**

Population: **30,000**

Employees:

    Full Time: **5**

    Part Time: **70**

    Salaries Paid: **\$755,605**

**Blended Component Units**

Number Submitted = 1

Fire 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 12:	\$1,361,088	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$45	\$135	\$83
Revenue Collected During FY 12:	\$3,781,300	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$4,093,051	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$126	\$231	\$195
Per Capita Expenditures:	\$136	\$226	\$192
Revenues over (under) Expenditures:	-\$311,751	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	25.64%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$1,049,337	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$35	\$142	\$88

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,761	\$
Total Unreserved Funds:	\$	\$18,571	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$415,249	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$634,088	\$2,352,963	\$1,137,757



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$1,942,998	\$352,765
Per Capita Debt:	\$	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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 12:	\$1,845,196	\$1,942,998	\$352,765
Per Capita Debt:	\$74	\$84	\$27
General Obligation Debt over EAV:	0.19%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$478,988	\$1,942,998	\$352,765
Per Capita Debt:	\$56	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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 12:	\$6,682,315	\$1,942,998	\$352,765
Per Capita Debt:	\$111	\$84	\$27
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$3,835	\$
Expenditures During FY 12:	\$	\$4,409	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$575	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.21%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,829	\$
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: **Franklin Fire Protection District**

Unit Code: **069/010/06** County: **MORGAN**

Fiscal Year End: **7/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$59,050**

Equalized Assessed Valuation: **\$26,632,206**

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 12:	\$31,237	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$26	\$85	\$49
Revenue Collected During FY 12:	\$25,518	\$181,789	\$120,780
Expenditures During FY 12:	\$18,921	\$175,933	\$112,679
Per Capita Revenue:	\$21	\$88	\$65
Per Capita Expenditures:	\$16	\$85	\$58
Revenues over (under) Expenditures:	\$6,597	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	199.96%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$37,834	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$32	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$37,834	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$	\$71,214	\$



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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Freeburg Fire Protection District**

Unit Code: **088/080/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$467,400**

Equalized Assessed Valuation: **\$122,177,469**

Population: **5,000**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$37,646**

**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 12:	\$	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$	\$85	\$49
Revenue Collected During FY 12:	\$504,995	\$181,789	\$120,780
Expenditures During FY 12:	\$246,305	\$175,933	\$112,679
Per Capita Revenue:	\$101	\$88	\$65
Per Capita Expenditures:	\$49	\$85	\$58
Revenues over (under) Expenditures:	\$258,690	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	105.03%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$258,690	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$52	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$9,513	\$
Total Unrestricted Net Assets:	\$1,251,542	\$71,214	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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: **Freeport Fire Protection District**

Unit Code: **089/040/06** County: **STEPHENSON**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$771,000**

Equalized Assessed Valuation: **\$64,326,271**

Population: **5,000**

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 12:	\$772,151	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$154	\$85	\$49
Revenue Collected During FY 12:	\$440,122	\$181,789	\$120,780
Expenditures During FY 12:	\$585,265	\$175,933	\$112,679
Per Capita Revenue:	\$88	\$88	\$65
Per Capita Expenditures:	\$117	\$85	\$58
Revenues over (under) Expenditures:	-\$145,143	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	104.69%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$612,708	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$123	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$	\$67,826	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$16,430	\$9,513	\$
Total Unrestricted Net Assets:	\$596,278	\$71,214	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
Per Capita Debt:	\$	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$97,660	\$112,934	\$7,013
Per Capita Debt:	\$7	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
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 12:	\$1,180,462	\$112,934	\$7,013
Per Capita Debt:	\$200	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$	\$
Revenue Collected During FY 12:	\$	\$924	\$
Expenditures During FY 12:	\$	\$776	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$148	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.88%	0.00%
Ending Retained Earnings for FY 12:	\$	\$205	\$
Per Capita Ending Retained Earnings:	\$	\$	\$