





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$214,560	\$112,934	\$7,013
Per Capita Debt:	\$143	\$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:	\$	\$	\$
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Per Capita Revenue:	\$	\$1	\$
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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	\$
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Per Capita Ending Retained Earnings:	\$	\$	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$31,393	\$112,934	\$7,013
Per Capita Debt:	\$63	\$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	\$
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**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:	\$	\$	\$
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**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	\$
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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: **Villa Hills Fire Protection District**

Unit Code: **088/220/06** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,000**

Equalized Assessed Valuation: **\$33,595,443**

Population: **10,000**

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:	\$162,028	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$16	\$85	\$49
Revenue Collected During FY 12:	\$179,535	\$181,789	\$120,780
Expenditures During FY 12:	\$163,013	\$175,933	\$112,679
Per Capita Revenue:	\$18	\$88	\$65
Per Capita Expenditures:	\$16	\$85	\$58
Revenues over (under) Expenditures:	\$16,522	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	109.53%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$178,550	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$18	\$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:	\$105,535	\$9,513	\$
Total Unrestricted Net Assets:	\$73,015	\$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: **Virden Fire Protection District**

Unit Code: **056/030/06** County: **MACOUPIN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$90,667**

Equalized Assessed Valuation: **\$62,212,310**

Population: **3,946**

Employees:

    Full Time:

    Part Time: **33**

    Salaries Paid: **\$20,601**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$956,102	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$242	\$85	\$49
Revenue Collected During FY 12:	\$200,942	\$181,789	\$120,780
Expenditures During FY 12:	\$90,667	\$175,933	\$112,679
Per Capita Revenue:	\$51	\$88	\$65
Per Capita Expenditures:	\$23	\$85	\$58
Revenues over (under) Expenditures:	\$110,275	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	1176.15%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$1,066,377	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$270	\$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:	\$1,066,377	\$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**

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

**Local Government Profile**

Unit Name: **Wabash Fire Protection District**

Unit Code: **015/070/06** County: **COLES**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$82,074**

Equalized Assessed Valuation: **\$31,436,832**

Population: **3,256**

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:	\$69,271	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$21	\$85	\$49
Revenue Collected During FY 12:	\$63,977	\$181,789	\$120,780
Expenditures During FY 12:	\$87,403	\$175,933	\$112,679
Per Capita Revenue:	\$20	\$88	\$65
Per Capita Expenditures:	\$27	\$85	\$58
Revenues over (under) Expenditures:	-\$23,426	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	52.45%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$45,845	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$14	\$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:	\$45,844	\$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:	\$62,198	\$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:	\$215,972	\$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: **Wallace Fire Protection District**

Unit Code: **050/150/06** County: **LaSalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$124,862**

Equalized Assessed Valuation: **\$69,274,211**

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:	\$	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$	\$85	\$49
Revenue Collected During FY 12:	\$74,285	\$181,789	\$120,780
Expenditures During FY 12:	\$37,704	\$175,933	\$112,679
Per Capita Revenue:	\$62	\$88	\$65
Per Capita Expenditures:	\$31	\$85	\$58
Revenues over (under) Expenditures:	\$36,581	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	97.02%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$36,581	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$30	\$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:	\$	\$	\$
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Outstanding Debt for FY 12:	\$	\$112,934	\$7,013
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	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$766	\$
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Outstanding Debt for FY 12:	\$35,437	\$112,934	\$7,013
Per Capita Debt:	\$30	\$50	\$2
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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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	\$
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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:	\$263,946	\$112,934	\$7,013
Per Capita Debt:	\$82	\$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:	\$	\$	\$
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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>	Warrenville Fire Protection District		
<b>Unit Code:</b>	022/210/06	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,123,668		
<b>Equalized Assessed Valuation:</b>	\$589,813,837		
<b>Population:</b>	13,500		
<b>Employees:</b>			
	<b>Full Time:</b>	11	
	<b>Part Time:</b>	54	
	<b>Salaries Paid:</b>	\$1,265,090	

Blended Component Units	
Number Submitted =	1
Pension Fund	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,665,400	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$123	\$135	\$83
Revenue Collected During FY 12:	\$3,014,190	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$2,852,453	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$223	\$231	\$195
Per Capita Expenditures:	\$211	\$226	\$192
Revenues over (under) Expenditures:	\$161,737	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	64.05%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$1,827,137	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$135	\$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:	\$51,724	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$1,689,087	\$2,352,963	\$1,137,757



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$384,437	\$1,942,998	\$352,765
Per Capita Debt:	\$28	\$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:	\$	\$	\$





**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:	\$	\$	\$



STATE OF ILLINOIS  
 COMPTROLLER  
 JUDY BAAR TOPINKA

# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Warsaw Fire Protection District**

Unit Code: **034/070/06** County: **HANCOCK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$1,288,500**

Equalized Assessed Valuation: **\$16,374,350**

Population: **2,100**

Employees:

- Full Time:
- Part Time:
- Salaries Paid:  \$

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,903	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$4	\$85	\$49
Revenue Collected During FY 12:	\$73,997	\$181,789	\$120,780
Expenditures During FY 12:	\$74,327	\$175,933	\$112,679
Per Capita Revenue:	\$35	\$88	\$65
Per Capita Expenditures:	\$35	\$85	\$58
Revenues over (under) Expenditures:	-\$330	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	10.19%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$7,573	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$4	\$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:	\$	\$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:

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:	\$399,090	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$114	\$85	\$49
Revenue Collected During FY 12:	\$283,748	\$181,789	\$120,780
Expenditures During FY 12:	\$247,172	\$175,933	\$112,679
Per Capita Revenue:	\$81	\$88	\$65
Per Capita Expenditures:	\$71	\$85	\$58
Revenues over (under) Expenditures:	\$36,576	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	176.26%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$435,666	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$124	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$222,000	\$11,739	\$
Total Unreserved Funds:	\$213,666	\$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**

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

**Local Government Profile**

Unit Name: **Waterloo Fire Protection District**

Unit Code: **067/050/06** County: **MONROE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,331,725**

Equalized Assessed Valuation: **\$362,647,261**

Population: **9,980**

Employees:

    Full Time:

    Part Time: **31**

    Salaries Paid: **\$65,971**

**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:	\$1,704,999	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$171	\$85	\$49
Revenue Collected During FY 12:	\$567,113	\$181,789	\$120,780
Expenditures During FY 12:	\$938,118	\$175,933	\$112,679
Per Capita Revenue:	\$57	\$88	\$65
Per Capita Expenditures:	\$94	\$85	\$58
Revenues over (under) Expenditures:	-\$371,005	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	142.20%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$1,333,994	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$134	\$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:	\$1,333,994	\$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:	Waterman Community Fire Protection District	
Unit Code:	019/110/06	County: DEKALB
Fiscal Year End:	4/30/2012	
Accounting Method:	Cash	
Appropriation or Budget:	\$291,684	
Equalized Assessed Valuation:	\$66,340,764	
Population:	2,200	
Employees:		
Full Time:		
Part Time:	30	
Salaries Paid:	\$38,955	

Blended Component Units

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$274,145	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$125	\$85	\$49
Revenue Collected During FY 12:	\$169,349	\$181,789	\$120,780
Expenditures During FY 12:	\$289,237	\$175,933	\$112,679
Per Capita Revenue:	\$77	\$88	\$65
Per Capita Expenditures:	\$131	\$85	\$58
Revenues over (under) Expenditures:	-\$119,888	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	53.33%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$154,257	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$70	\$89	\$54

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$154,257	\$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:	\$	\$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:	\$	\$	\$





**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,725,983	\$1,942,998	\$352,765
Per Capita Debt:	\$43	\$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:	\$55,100	\$112,934	\$7,013
Per Capita Debt:	\$22	\$50	\$2
General Obligation Debt over EAV:	0.27%	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: **Waynesville Community Fire Protection District**

Unit Code: **020/035/06** County: **DEWITT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,555**

Equalized Assessed Valuation: **\$5,486,594**

Population: **687**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$31,706	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$46	\$85	\$49
Revenue Collected During FY 12:	\$33,570	\$181,789	\$120,780
Expenditures During FY 12:	\$31,286	\$175,933	\$112,679
Per Capita Revenue:	\$49	\$88	\$65
Per Capita Expenditures:	\$46	\$85	\$58
Revenues over (under) Expenditures:	\$2,284	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	108.64%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$33,990	\$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:	\$33,990	\$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**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$48,643	\$112,934	\$7,013
Per Capita Debt:	\$60	\$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: **Wenona Fire Protection District**

Unit Code: **059/050/06** County: **MARSHALL**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$270,057**

Equalized Assessed Valuation: **\$26,025,135**

Population: **2,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

Number Submitted = 1

Wenona Fire Protection District

**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:	\$143,285	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$72	\$85	\$49
Revenue Collected During FY 12:	\$189,799	\$181,789	\$120,780
Expenditures During FY 12:	\$219,005	\$175,933	\$112,679
Per Capita Revenue:	\$95	\$88	\$65
Per Capita Expenditures:	\$110	\$85	\$58
Revenues over (under) Expenditures:	-\$29,206	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	52.09%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$114,079	\$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:	\$126,523	\$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**

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

**Local Government Profile**

Unit Name: **West Brooklyn Fire Protection District**

Unit Code: **052/090/06** County: **LEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$121,225**

Equalized Assessed Valuation: **\$17,875,947**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$1,500**

**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:	\$206,951	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$207	\$85	\$49
Revenue Collected During FY 12:	\$102,774	\$181,789	\$120,780
Expenditures During FY 12:	\$64,663	\$175,933	\$112,679
Per Capita Revenue:	\$103	\$88	\$65
Per Capita Expenditures:	\$65	\$85	\$58
Revenues over (under) Expenditures:	\$38,111	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	378.98%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$245,062	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$245	\$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:	\$109,134	\$9,513	\$
Total Unrestricted Net Assets:	\$135,928	\$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 Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	West Chicago Fire Protection District	
<b>Unit Code:</b>	022/220/06	<b>County:</b> DUPAGE
<b>Fiscal Year End:</b>	5/31/2012	
<b>Accounting Method:</b>	Combination	
<b>Appropriation or Budget:</b>	\$11,842,081	
<b>Equalized Assessed Valuation:</b>	\$998,492,031	
<b>Population:</b>	7,273	
<b>Employees:</b>		
	<b>Full Time:</b>	50
	<b>Part Time:</b>	14
	<b>Salaries Paid:</b>	\$4,199,148

Blended Component Units
Number Submitted = 1
West Chicago Firefighters Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$93,798	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$13	\$135	\$83
Revenue Collected During FY 12:	\$6,918,112	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$7,160,388	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$951	\$231	\$195
Per Capita Expenditures:	\$985	\$226	\$192
Revenues over (under) Expenditures:	-\$242,276	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	1.70%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$121,522	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$17	\$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:	\$2,038,604	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$126,799	\$2,352,963	\$1,137,757



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,460,000	\$1,942,998	\$352,765
Per Capita Debt:	\$1,163	\$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: **West Dundee Fire Protection District**

Unit Code: **045/200/06** County: **KANE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$13,639**

Equalized Assessed Valuation: **\$5,511,705**

Population: **59**

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:	\$30,008	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$509	\$85	\$49
Revenue Collected During FY 12:	\$16,177	\$181,789	\$120,780
Expenditures During FY 12:	\$12,328	\$175,933	\$112,679
Per Capita Revenue:	\$274	\$88	\$65
Per Capita Expenditures:	\$209	\$85	\$58
Revenues over (under) Expenditures:	\$3,849	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	274.63%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$33,857	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$574	\$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:	\$	\$	\$



**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:	\$483,695	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$102	\$85	\$49
Revenue Collected During FY 12:	\$237,022	\$181,789	\$120,780
Expenditures During FY 12:	\$157,721	\$175,933	\$112,679
Per Capita Revenue:	\$50	\$88	\$65
Per Capita Expenditures:	\$33	\$85	\$58
Revenues over (under) Expenditures:	\$79,301	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	356.96%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$562,993	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$118	\$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:	\$562,993	\$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:	\$54,200	\$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:	\$	\$	\$



**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:	\$44,280	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$89	\$85	\$49
Revenue Collected During FY 12:	\$31,019	\$181,789	\$120,780
Expenditures During FY 12:	\$47,388	\$175,933	\$112,679
Per Capita Revenue:	\$62	\$88	\$65
Per Capita Expenditures:	\$95	\$85	\$58
Revenues over (under) Expenditures:	-\$16,369	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	58.90%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$27,911	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$56	\$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:	\$	\$	\$



**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:	\$23,520	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$9	\$85	\$49
Revenue Collected During FY 12:	\$25,911	\$181,789	\$120,780
Expenditures During FY 12:	\$23,815	\$175,933	\$112,679
Per Capita Revenue:	\$10	\$88	\$65
Per Capita Expenditures:	\$10	\$85	\$58
Revenues over (under) Expenditures:	\$2,096	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	107.56%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$25,616	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$10	\$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:	\$	\$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:** West Union Fire Protection District

**Unit Code:** 012/040/06     **County:** CLARK

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

**Accounting Method:** Cash

**Appropriation or Budget:** \$29,370

**Equalized Assessed Valuation:** \$8,462,305

**Population:** 10,000

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:** \$

**Blended Component Units**

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

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$9,056	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$1	\$85	\$49
Revenue Collected During FY 12:	\$31,187	\$181,789	\$120,780
Expenditures During FY 12:	\$29,869	\$175,933	\$112,679
Per Capita Revenue:	\$3	\$88	\$65
Per Capita Expenditures:	\$3	\$85	\$58
Revenues over (under) Expenditures:	\$1,318	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	34.73%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$10,374	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$1	\$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:	\$21,219	\$112,934	\$7,013
Per Capita Debt:	\$2	\$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: **Western Fire Protection District**

Unit Code: **083/215/06** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$170,000**

Equalized Assessed Valuation: **\$52,289,511**

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:	\$211,528	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$60	\$85	\$49
Revenue Collected During FY 12:	\$168,854	\$181,789	\$120,780
Expenditures During FY 12:	\$159,525	\$175,933	\$112,679
Per Capita Revenue:	\$48	\$88	\$65
Per Capita Expenditures:	\$46	\$85	\$58
Revenues over (under) Expenditures:	\$9,329	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	138.45%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$220,857	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$63	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$220,857	\$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:	\$	\$	\$



# FISCAL YEAR 2012

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **012/030/06** County: **CLARK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$282,394**

Equalized Assessed Valuation: **\$**

Population: **950**

Employees:

Full Time:

Part Time:

Salaries 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:	\$98,697	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$104	\$85	\$49
Revenue Collected During FY 12:	\$37,515	\$181,789	\$120,780
Expenditures During FY 12:	\$24,120	\$175,933	\$112,679
Per Capita Revenue:	\$39	\$88	\$65
Per Capita Expenditures:	\$25	\$85	\$58
Revenues over (under) Expenditures:	\$13,395	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	464.73%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$112,092	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$118	\$89	\$54

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	\$135,434	\$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:	\$	\$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:	\$372,904	\$112,934	\$7,013
Per Capita Debt:	\$37	\$50	\$2
General Obligation Debt over EAV:	0.40%	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: **Williamsfield Fire Protection District**

Unit Code: **048/130/06** County: **KNOX**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$519,500**

Equalized Assessed Valuation: **\$67,458,559**

Population: **1,300**

Employees:

    Full Time:

    Part Time: **55**

    Salaries Paid: **\$50,291**

**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:	\$830,664	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$639	\$85	\$49
Revenue Collected During FY 12:	\$424,956	\$181,789	\$120,780
Expenditures During FY 12:	\$367,852	\$175,933	\$112,679
Per Capita Revenue:	\$327	\$88	\$65
Per Capita Expenditures:	\$283	\$85	\$58
Revenues over (under) Expenditures:	\$57,104	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	240.64%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$885,204	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$681	\$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:	\$202,491	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$298,190	\$112,934	\$7,013
Per Capita Debt:	\$229	\$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:	\$230,000	\$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: **Williamsville Fire Protection District**

Unit Code: **083/220/06** County: **SANGAMON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$369,680**

Equalized Assessed Valuation: **\$45,328,784**

Population: **2,120**

Employees:

    Full Time:

    Part Time:

    Salaries 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:	\$154,534	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$73	\$85	\$49
Revenue Collected During FY 12:	\$245,250	\$181,789	\$120,780
Expenditures During FY 12:	\$256,254	\$175,933	\$112,679
Per Capita Revenue:	\$116	\$88	\$65
Per Capita Expenditures:	\$121	\$85	\$58
Revenues over (under) Expenditures:	-\$11,004	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	56.01%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$143,530	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$68	\$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:	\$143,530	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$745,488	\$112,934	\$7,013
Per Capita Debt:	\$352	\$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: **Wilmington Fire Protection District**

Unit Code: **099/150/06** County: **WILL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,670,711**

Equalized Assessed Valuation: **\$230,232,149**

Population: **10,000**

Employees:

    Full Time: **2**

    Part Time: **63**

    Salaries Paid: **\$917,718**

**Blended Component Units**

Number Submitted = 1

Wilmington Fire Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$705,546	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$71	\$135	\$83
Revenue Collected During FY 12:	\$1,828,407	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$1,759,545	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$183	\$231	\$195
Per Capita Expenditures:	\$176	\$226	\$192
Revenues over (under) Expenditures:	\$68,862	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	44.01%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$774,408	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$77	\$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:	\$774,408	\$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:	\$	\$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:	\$475,647	\$1,942,998	\$352,765
Per Capita Debt:	\$48	\$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:	\$250,936	\$1,942,998	\$352,765
Per Capita Debt:	\$31	\$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: Windsor Fire Protection District

Unit Code: 086/040/06 County: SHELBY

Fiscal Year End: 4/30/2012

Accounting Method: Cash

Appropriation or Budget: \$71,200

Equalized Assessed Valuation: \$36,507,782

Population: 2,200

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$102,217	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$46	\$85	\$49
Revenue Collected During FY 12:	\$73,754	\$181,789	\$120,780
Expenditures During FY 12:	\$258,853	\$175,933	\$112,679
Per Capita Revenue:	\$34	\$88	\$65
Per Capita Expenditures:	\$118	\$85	\$58
Revenues over (under) Expenditures:	-\$185,099	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	22.07%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$57,118	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$26	\$89	\$54

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,739	\$
Total Unreserved Funds:	-\$82,882	\$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:	\$140,000	\$112,934	\$7,013
Per Capita Debt:	\$64	\$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: Windsor Park Fire Protection District

Unit Code: 010/160/06 County: CHAMPAIGN

Fiscal Year End: 4/30/2012

Accounting Method: Cash

Appropriation or Budget: \$14,041

Equalized Assessed Valuation: \$9,586,520

Population: 800

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,127	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$5	\$85	\$49
Revenue Collected During FY 12:	\$14,041	\$181,789	\$120,780
Expenditures During FY 12:	\$17,905	\$175,933	\$112,679
Per Capita Revenue:	\$18	\$88	\$65
Per Capita Expenditures:	\$22	\$85	\$58
Revenues over (under) Expenditures:	-\$3,864	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	1.47%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$263	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$	\$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:	\$264	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$900	\$112,934	\$7,013
Per Capita Debt:	\$1	\$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 YEAR 2012

# 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>	Winfield Fire Protection District	
<b>Unit Code:</b>	022/230/06	<b>County:</b> DUPAGE
<b>Fiscal Year End:</b>	4/30/2012	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$2,835,973	
<b>Equalized Assessed Valuation:</b>	\$670,675,100	
<b>Population:</b>	32,000	
<b>Employees:</b>		
<b>Full Time:</b>		11
<b>Part Time:</b>		30
<b>Salaries Paid:</b>		\$1,640,909

### Blended Component Units

Blended Component Units
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### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,361,334	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$43	\$135	\$83
Revenue Collected During FY 12:	\$2,698,382	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$2,621,698	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$84	\$231	\$195
Per Capita Expenditures:	\$82	\$226	\$192
Revenues over (under) Expenditures:	\$76,684	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	50.27%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$1,318,018	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$41	\$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:	\$2,292,852	\$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:	\$432,055	\$1,942,998	\$352,765
Per Capita Debt:	\$14	\$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:	\$	\$1,942,998	\$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: **Winslow Fire Protection District**

Unit Code: **089/100/06** County: **STEPHENSON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$64,000**

Equalized Assessed Valuation: **\$18,688,120**

Population: **800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$54,982	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$69	\$85	\$49
Revenue Collected During FY 12:	\$70,412	\$181,789	\$120,780
Expenditures During FY 12:	\$63,932	\$175,933	\$112,679
Per Capita Revenue:	\$88	\$88	\$65
Per Capita Expenditures:	\$80	\$85	\$58
Revenues over (under) Expenditures:	\$6,480	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	96.14%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$61,462	\$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:	\$	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$52,235	\$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**

	<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: **Wonder Lake Fire Protection District**

Unit Code: 063/130/06      County: MCHENRY

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,367,232

Equalized Assessed Valuation: \$214,327,492

Population: 12,000

Employees:

    Full Time:

    Part Time: 54

    Salaries Paid: \$478,408

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$459,452	\$2,687,763	\$1,493,973
Per Capita Beginning Fund Balance:	\$38	\$135	\$83
Revenue Collected During FY 12:	\$1,071,123	\$4,450,996	\$2,983,788
Expenditures During FY 12:	\$1,066,457	\$4,454,190	\$2,793,245
Per Capita Revenue:	\$89	\$231	\$195
Per Capita Expenditures:	\$89	\$226	\$192
Revenues over (under) Expenditures:	\$4,666	-\$3,194	\$109,257
Ratio of Fund Balance to Expenditures:	43.52%	78.22%	47.19%
Ending Fund Balance for FY 12:	\$464,118	\$2,851,591	\$1,440,342
Per Capita Ending Fund Balance:	\$39	\$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:	\$300,036	\$506,900	\$55,393
Total Unrestricted Net Assets:	\$164,082	\$2,352,963	\$1,137,757



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$161,891	\$1,942,998	\$352,765
Per Capita Debt:	\$13	\$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:	\$415,071	\$1,942,998	\$352,765
Per Capita Debt:	\$28	\$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: **Woodland Fire Protection District**

Unit Code: **038/200/06** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$76,526**

Equalized Assessed Valuation: **\$15,281,244**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$11,282**

**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:	\$260,846	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$261	\$85	\$49
Revenue Collected During FY 12:	\$70,943	\$181,789	\$120,780
Expenditures During FY 12:	\$56,076	\$175,933	\$112,679
Per Capita Revenue:	\$71	\$88	\$65
Per Capita Expenditures:	\$56	\$85	\$58
Revenues over (under) Expenditures:	\$14,867	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	491.68%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$275,713	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$276	\$89	\$54

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$70,833	\$11,739	\$
Total Unreserved Funds:	\$204,880	\$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:	\$125,428	\$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: **Woodside #1 Fire Protection District**

Unit Code: **083/240/06** County: **SANGAMON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$162,161**

Equalized Assessed Valuation: **\$44,962,167**

Population: **38,670**

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:	\$6,000	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$	\$85	\$49
Revenue Collected During FY 12:	\$153,412	\$181,789	\$120,780
Expenditures During FY 12:	\$153,412	\$175,933	\$112,679
Per Capita Revenue:	\$4	\$88	\$65
Per Capita Expenditures:	\$4	\$85	\$58
Revenues over (under) Expenditures:	\$	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	3.91%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$6,000	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$	\$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:	\$6,000	\$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**

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

**Local Government Profile**

Unit Name: **Woodson Fire Protection District**

Unit Code: **069/030/06** County: **MORGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$67,975**

Equalized Assessed Valuation: **\$23,025,313**

Population: **800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$61,772	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$77	\$85	\$49
Revenue Collected During FY 12:	\$48,899	\$181,789	\$120,780
Expenditures During FY 12:	\$49,945	\$175,933	\$112,679
Per Capita Revenue:	\$61	\$88	\$65
Per Capita Expenditures:	\$62	\$85	\$58
Revenues over (under) Expenditures:	-\$1,046	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	58.03%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$28,981	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$36	\$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:	\$19,507	\$71,214	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$15,645	\$112,934	\$7,013
Per Capita Debt:	\$20	\$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:	\$2,362,483	\$1,942,998	\$352,765
Per Capita Debt:	\$63	\$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:	\$	\$	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$27,284	\$112,934	\$7,013
Per Capita Debt:	\$5	\$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: **Xenia Fire Protection District**

Unit Code: **013/010/06** County: **CLAY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,000**

Equalized Assessed Valuation: **\$13,112,325**

Population: **2,500**

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:	\$51,259	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$21	\$85	\$49
Revenue Collected During FY 12:	\$58,391	\$181,789	\$120,780
Expenditures During FY 12:	\$33,700	\$175,933	\$112,679
Per Capita Revenue:	\$23	\$88	\$65
Per Capita Expenditures:	\$13	\$85	\$58
Revenues over (under) Expenditures:	\$24,691	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	225.37%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$75,950	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$30	\$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:	\$75,950	\$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:	\$1,386,482	\$1,942,998	\$352,765
Per Capita Debt:	\$139	\$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:

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:	\$1,119,620	\$171,044	\$96,691
Per Capita Beginning Fund Balance:	\$1,599	\$85	\$49
Revenue Collected During FY 12:	\$101,317	\$181,789	\$120,780
Expenditures During FY 12:	\$196,456	\$175,933	\$112,679
Per Capita Revenue:	\$145	\$88	\$65
Per Capita Expenditures:	\$281	\$85	\$58
Revenues over (under) Expenditures:	-\$95,139	\$5,856	\$6,629
Ratio of Fund Balance to Expenditures:	521.48%	144.40%	84.78%
Ending Fund Balance for FY 12:	\$1,024,481	\$179,071	\$102,189
Per Capita Ending Fund Balance:	\$1,464	\$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:	\$1,024,480	\$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:	\$	\$	\$