



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Adams County		
Unit Code	001/000/00	County:	ADAMS
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$26,335,285		
Equalized Assessed Valuation	\$643,831,210		
Population:	68,277		
Employees:			
Full Time:			300
Part Time:			25
Salaries Paid:			\$8,805,318

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$11,391,866	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$167	\$243	\$218
Revenue Collected During FY 01:	\$18,770,081	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$20,163,303	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$275	\$339	\$320
Per Capita Expenditures:	\$295	\$320	\$306
Revenues over (under) Expenditures:	-\$1,393,222	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	46.85%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$9,445,535	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$138	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$360,914	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,084,621	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$6,245,000	\$5,490,838	\$922,567
Per Capita Debt:	\$91	\$75	\$29
General Obligation Debt over EAV:	0.97%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

001/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Alexander County		
Unit Code	002/000/00	County:	ALEXANDER
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,489,475		
Equalized Assessed Valuation	\$40,132,952		
Population:	9,590		
Employees:			
Full Time:	65		
Part Time:	6		
Salaries Paid:	\$1,903,213		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,181,956	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$332	\$356	\$324
Revenue Collected During FY 01:	\$5,809,015	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$5,684,438	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$606	\$501	\$473
Per Capita Expenditures:	\$593	\$491	\$441
Revenues over (under) Expenditures:	\$124,577	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	58.41%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$3,320,500	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$346	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$3,320,500	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$4,293	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

002/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Bond County	
Unit Code	003/000/00	County: BOND
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,604,205	
Equalized Assessed Valuation	\$117,531,012	
Population:	17,758	
Employees:		
Full Time:	85	
Part Time:	87	
Salaries Paid:	\$2,630,299	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,643,045	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$205	\$243	\$218
Revenue Collected During FY 01:	\$6,897,956	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$6,353,473	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$388	\$339	\$320
Per Capita Expenditures:	\$358	\$320	\$306
Revenues over (under) Expenditures:	\$544,483	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	65.91%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$4,187,528	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$236	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$90,000	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,097,528	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$2,175,264	\$5,490,838	\$922,567
Per Capita Debt:	\$122	\$75	\$29
General Obligation Debt over EAV:	1.56%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

003/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Brown County		
Unit Code	005/000/00	County:	BROWN
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,716,010		
Equalized Assessed Valuation	\$50,484,929		
Population:	6,950		
Employees:			
Full Time:	61		
Part Time:	58		
Salaries Paid:	\$960,722		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,831,659	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$407	\$356	\$324
Revenue Collected During FY 01:	\$3,644,147	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$3,351,541	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$524	\$501	\$473
Per Capita Expenditures:	\$482	\$491	\$441
Revenues over (under) Expenditures:	\$292,606	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	93.22%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$3,124,265	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$450	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$3,124,265	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$57,268	\$178,900	\$
Per Capita Debt:	\$8	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

005/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Bureau County		
Unit Code	006/000/00	County:	BUREAU
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,340,379		
Equalized Assessed Valuation	\$467,285,098		
Population:	35,280		
Employees:			
	Full Time:	250	
	Part Time:	95	
	Salaries Paid:	\$4,925,147	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$6,518,609	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$185	\$243	\$218
Revenue Collected During FY 01:	\$10,289,633	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$9,997,482	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$292	\$339	\$320
Per Capita Expenditures:	\$283	\$320	\$306
Revenues over (under) Expenditures:	\$292,151	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	66.67%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,665,000	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$189	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$6,665,000	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$89,062	\$5,490,838	\$922,567
Per Capita Debt:	\$3	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

006/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	-\$3,000,385	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	-\$85	\$19	\$
Revenue Collected During FY 01:	\$3,151,908	\$1,641,694	\$
Expenditures During FY 01:	\$3,442,094	\$1,797,291	\$
Per Capita Revenue:	\$89	\$37	\$
Per Capita Expenditures:	\$98	\$38	\$
Operating Income (loss):	-\$290,186	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	-88.80%	78.64%	0.00%
Ending Retained Earnings for FY 01:	-\$3,056,592	\$636,112	\$
Per Capita Ending Retained Earnings:	-\$87	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Calhoun County		
Unit Code	007/000/00	County:	CALHOUN
Fiscal Year End:	8/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,483,415		
Equalized Assessed Valuation	\$45,909,747		
Population:	5,084		
Employees:			
	Full Time:	35	
	Part Time:	10	
	Salaries Paid:	\$1,078,340	

Blended Component Units
<p>Number Submitted = 1</p> <p>Calhoun Unit Road</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,841,058	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$559	\$356	\$324
Revenue Collected During FY 01:	\$3,697,259	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$3,727,606	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$727	\$501	\$473
Per Capita Expenditures:	\$733	\$491	\$441
Revenues over (under) Expenditures:	-\$30,347	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	75.42%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$2,811,412	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$553	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$2,811,412	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

007/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$160,336	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$32	\$21	\$
Revenue Collected During FY 01:	\$34,331	\$119,439	\$
Expenditures During FY 01:	\$41,465	\$121,272	\$
Per Capita Revenue:	\$7	\$21	\$
Per Capita Expenditures:	\$8	\$22	\$
Operating Income (loss):	-\$7,134	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	369.47%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$153,202	\$114,429	\$
Per Capita Ending Retained Earnings:	\$30	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Carroll County		
Unit Code	008/000/00	County:	CARROLL
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,555,432		
Equalized Assessed Valuation	\$235,141,588		
Population:	16,674		
Employees:			
Full Time:	61		
Part Time:	16		
Salaries Paid:	\$1,761,023		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,439,619	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$206	\$243	\$218
Revenue Collected During FY 01:	\$5,408,819	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,934,191	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$324	\$339	\$320
Per Capita Expenditures:	\$296	\$320	\$306
Revenues over (under) Expenditures:	\$474,628	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	79.33%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,914,247	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$235	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,914,247	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$66,243	\$5,490,838	\$922,567
Per Capita Debt:	\$4	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

008/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Cass County		
Unit Code	009/000/00	County:	CASS
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,419,341		
Equalized Assessed Valuation	\$110,708,484		
Population:	13,695		
Employees:			
Full Time:	97		
Part Time:	35		
Salaries Paid:	\$1,258,684		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$5,750,502	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$420	\$243	\$218
Revenue Collected During FY 01:	\$6,569,915	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,808,539	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$480	\$339	\$320
Per Capita Expenditures:	\$424	\$320	\$306
Revenues over (under) Expenditures:	\$761,376	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	112.01%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,506,301	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$475	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,506,301	\$1,396,659	\$64,380
Total Unreserved Funds:	\$	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$147,757	\$5,490,838	\$922,567
Per Capita Debt:	\$11	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

009/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Champaign County		
Unit Code	010/000/00	County:	CHAMPAIGN
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$89,480,303		
Equalized Assessed Valuation	\$2,123,681,806		
Population:	179,643		
Employees:			
Full Time:	756		
Part Time:	85		
Salaries Paid:	\$25,349,833		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$26,850,565	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$149	\$243	\$218
Revenue Collected During FY 01:	\$48,457,666	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$43,504,871	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$270	\$339	\$320
Per Capita Expenditures:	\$242	\$320	\$306
Revenues over (under) Expenditures:	\$4,952,795	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	72.74%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$31,644,023	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$176	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$910,102	\$1,396,659	\$64,380
Total Unreserved Funds:	\$30,733,921	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$37,536,206	\$5,490,838	\$922,567
Per Capita Debt:	\$209	\$75	\$29
General Obligation Debt over EAV:	1.72%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

010/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$6,882,949	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$38	\$19	\$
Revenue Collected During FY 01:	\$9,558,152	\$1,641,694	\$
Expenditures During FY 01:	\$9,891,092	\$1,797,291	\$
Per Capita Revenue:	\$53	\$37	\$
Per Capita Expenditures:	\$55	\$38	\$
Operating Income (loss):	-\$332,940	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	64.71%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$6,400,050	\$636,112	\$
Per Capita Ending Retained Earnings:	\$36	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Christian County		
Unit Code	011/000/00	County:	CHRISTIAN
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,213,831		
Equalized Assessed Valuation	\$387,080,946		
Population:	34,418		
Employees:			
Full Time:	160		
Part Time:	30		
Salaries Paid:	\$4,074,498		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$9,087,452	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$264	\$243	\$218
Revenue Collected During FY 01:	\$8,968,944	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$8,619,336	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$261	\$339	\$320
Per Capita Expenditures:	\$250	\$320	\$306
Revenues over (under) Expenditures:	\$349,608	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	104.19%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$8,980,526	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$261	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$8,980,526	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$922,567	\$5,490,838	\$922,567
Per Capita Debt:	\$27	\$75	\$29
General Obligation Debt over EAV:	0.20%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

011/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Clark County		
Unit Code	012/000/00	County:	CLARK
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,406,361		
Equalized Assessed Valuation	\$146,061,971		
Population:	17,008		
Employees:			
Full Time:	75		
Part Time:	60		
Salaries Paid:	\$2,037,500		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,991,489	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$235	\$243	\$218
Revenue Collected During FY 01:	\$6,141,733	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$6,030,394	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$361	\$339	\$320
Per Capita Expenditures:	\$355	\$320	\$306
Revenues over (under) Expenditures:	\$111,339	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	68.04%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$4,102,828	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$241	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,102,828	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

012/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Clay County		
Unit Code	013/000/00	County:	CLAY
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,334,893		
Equalized Assessed Valuation	\$95,445,000		
Population:	14,460		
Employees:			
Full Time:	50		
Part Time:	55		
Salaries Paid:	\$1,431,664		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$4,343,396	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$300	\$243	\$218
Revenue Collected During FY 01:	\$4,518,769	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,019,327	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$313	\$339	\$320
Per Capita Expenditures:	\$278	\$320	\$306
Revenues over (under) Expenditures:	\$499,442	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	120.52%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$4,844,033	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$335	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,844,033	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$7,680,000	\$5,490,838	\$922,567
Per Capita Debt:	\$531	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

013/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Clinton County		
Unit Code	014/000/00	County:	CLINTON
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,070,663		
Equalized Assessed Valuation	\$307,013,616		
Population:	33,944		
Employees:			
Full Time:	95		
Part Time:	80		
Salaries Paid:	\$3,817,907		

Blended Component Units
<p>Number Submitted = 1</p> <p>Clinton County Public Building Commission</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$7,697,714	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$227	\$243	\$218
Revenue Collected During FY 01:	\$10,916,509	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$9,533,696	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$322	\$339	\$320
Per Capita Expenditures:	\$281	\$320	\$306
Revenues over (under) Expenditures:	\$1,382,813	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	89.47%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$8,529,778	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$251	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$8,529,778	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$5,525,000	\$5,490,838	\$922,567
Per Capita Debt:	\$163	\$75	\$29
General Obligation Debt over EAV:	0.64%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

014/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Coles County		
Unit Code	015/000/00	County:	COLES
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,312,167		
Equalized Assessed Valuation	\$530,360,023		
Population:	53,196		
Employees:			
Full Time:	209		
Part Time:	37		
Salaries Paid:	\$6,666,552		

Blended Component Units
<p>Number Submitted = 1</p> <p>Public Health Fund</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$8,872,770	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$167	\$243	\$218
Revenue Collected During FY 01:	\$13,877,467	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$13,551,311	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$261	\$339	\$320
Per Capita Expenditures:	\$255	\$320	\$306
Revenues over (under) Expenditures:	\$326,156	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	69.21%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$9,379,060	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$176	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,776	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,339,284	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$4,224,714	\$5,490,838	\$922,567
Per Capita Debt:	\$79	\$75	\$29
General Obligation Debt over EAV:	0.36%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

015/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Crawford County		
Unit Code	017/000/00	County:	CRAWFORD
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,225,921		
Equalized Assessed Valuation	\$215,474,188		
Population:	20,452		
Employees:			
Full Time:	77		
Part Time:	35		
Salaries Paid:	\$2,399,088		

Blended Component Units
<p>Number Submitted = 1</p> <p>Crawford 708 Board</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$4,052,236	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$198	\$243	\$218
Revenue Collected During FY 01:	\$6,245,532	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$6,416,639	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$305	\$339	\$320
Per Capita Expenditures:	\$314	\$320	\$306
Revenues over (under) Expenditures:	-\$171,107	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	60.49%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,881,129	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$190	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$64,380	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,816,749	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

017/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$154,798	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$8	\$19	\$
Revenue Collected During FY 01:	\$1,940	\$1,641,694	\$
Expenditures During FY 01:	\$42,000	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$2	\$38	\$
Operating Income (loss):	-\$40,060	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	273.19%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$114,738	\$636,112	\$
Per Capita Ending Retained Earnings:	\$6	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Cumberland County		
Unit Code	018/000/00	County:	CUMBERLAND
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,089,056		
Equalized Assessed Valuation	\$89,310,738		
Population:	11,253		
Employees:			
Full Time:	48		
Part Time:	41		
Salaries Paid:	\$1,303,082		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$1,316,383	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$117	\$243	\$218
Revenue Collected During FY 01:	\$3,457,850	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$3,160,602	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$307	\$339	\$320
Per Capita Expenditures:	\$281	\$320	\$306
Revenues over (under) Expenditures:	\$297,248	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	32.50%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$1,027,152	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$91	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$117,663	\$1,396,659	\$64,380
Total Unreserved Funds:	\$909,489	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$3,295,536	\$5,490,838	\$922,567
Per Capita Debt:	\$293	\$75	\$29
General Obligation Debt over EAV:	3.48%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

018/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	De Witt County		
Unit Code	020/000/00	County:	DEWITT
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,706,332		
Equalized Assessed Valuation	\$466,246,810		
Population:	16,516		
Employees:			
Full Time:	150		
Part Time:	12		
Salaries Paid:	\$4,357,552		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$15,074,078	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$913	\$243	\$218
Revenue Collected During FY 01:	\$9,593,349	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$9,223,516	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$581	\$339	\$320
Per Capita Expenditures:	\$558	\$320	\$306
Revenues over (under) Expenditures:	\$369,833	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	164.81%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$15,201,002	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$920	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$15,201,002	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

020/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$1,780,294	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$108	\$19	\$
Revenue Collected During FY 01:	\$2,158,010	\$1,641,694	\$
Expenditures During FY 01:	\$2,292,316	\$1,797,291	\$
Per Capita Revenue:	\$131	\$37	\$
Per Capita Expenditures:	\$139	\$38	\$
Operating Income (loss):	-\$134,306	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	71.80%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,645,988	\$636,112	\$
Per Capita Ending Retained Earnings:	\$100	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Dekalb County		
Unit Code	019/000/00	County:	DEKALB
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$42,120,750		
Equalized Assessed Valuation	\$1,249,858,572		
Population:	88,969		
Employees:			
Full Time:			404
Part Time:			50
Salaries Paid:			\$15,187,394

Blended Component Units
<p>Number Submitted = 2</p> <p>Dekalb County Forest Preserve District</p> <p>Dekalb County Public Building Commission</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$16,797,546	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$189	\$243	\$218
Revenue Collected During FY 01:	\$27,443,122	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$26,101,273	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$308	\$339	\$320
Per Capita Expenditures:	\$293	\$320	\$306
Revenues over (under) Expenditures:	\$1,341,849	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	59.82%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$15,613,444	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$175	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$616,319	\$1,396,659	\$64,380
Total Unreserved Funds:	\$14,997,125	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$13,483,066	\$5,490,838	\$922,567
Per Capita Debt:	\$152	\$75	\$29
General Obligation Debt over EAV:	0.14%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

019/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$5,723,603	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$64	\$19	\$
Revenue Collected During FY 01:	\$9,033,930	\$1,641,694	\$
Expenditures During FY 01:	\$8,864,420	\$1,797,291	\$
Per Capita Revenue:	\$102	\$37	\$
Per Capita Expenditures:	\$100	\$38	\$
Operating Income (loss):	\$169,510	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	66.25%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$5,873,113	\$636,112	\$
Per Capita Ending Retained Earnings:	\$66	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Douglas County		
Unit Code	021/000/00	County:	DOUGLAS
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,863,753		
Equalized Assessed Valuation	\$259,605,251		
Population:	19,464		
Employees:			
Full Time:	68		
Part Time:	57		
Salaries Paid:	\$2,131,971		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$5,689,419	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$292	\$243	\$218
Revenue Collected During FY 01:	\$5,483,145	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,990,371	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$282	\$339	\$320
Per Capita Expenditures:	\$256	\$320	\$306
Revenues over (under) Expenditures:	\$492,774	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	123.88%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,182,193	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$318	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,064,871	\$1,396,659	\$64,380
Total Unreserved Funds:	\$5,117,322	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$234,466	\$5,490,838	\$922,567
Per Capita Debt:	\$12	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

021/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Greater than 275,000

Local Government Profile

Unit Name	Dupage County		
Unit Code	022/000/00	County:	DUPAGE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$940,213,357		
Equalized Assessed Valuation	\$25,458,874,000		
Population:	912,044		
Employees:			
Full Time:	3,414		
Part Time:	899		
Salaries Paid:	\$157,723,996		

Blended Component Units
<p>Number Submitted = 1</p> <p>Dupage County Forest Preserve</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$350,455,309	\$133,208,693	\$67,237,409
Per Capita Beginning Fund Balance:	\$384	\$204	\$158
Revenue Collected During FY 01:	\$291,772,351	\$175,272,105	\$158,465,625
Expenditures During FY 01:	\$280,425,078	\$164,586,576	\$152,977,566
Per Capita Revenue:	\$320	\$306	\$300
Per Capita Expenditures:	\$307	\$286	\$285
Revenues over (under) Expenditures:	\$11,347,273	\$10,685,530	\$11,347,273
Ratio of Fund Balance to Expenditures:	130.86%	76.69%	77.93%
Ending Fund Balance for FY 01:	\$366,967,082	\$143,481,788	\$79,784,149
Per Capita Ending Fund Balance:	\$402	\$222	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$38,476,945	\$25,591,892	\$10,812,025
Total Unreserved Funds:	\$328,490,137	\$117,889,896	\$76,093,877

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$706,087,325	\$202,963,456	\$72,483,284
Per Capita Debt:	\$774	\$281	\$148
General Obligation Debt over EAV:	1.28%	0.34%	0.06%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

022/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$25,391,028	\$22,549,217	\$25,391,028
Per Capita Beginning Retained Earnings for FY 01:	\$28	\$39	\$28
Revenue Collected During FY 01:	\$47,172,996	\$19,842,290	\$11,594,316
Expenditures During FY 01:	\$53,835,431	\$19,671,825	\$13,352,091
Per Capita Revenue:	\$52	\$32	\$42
Per Capita Expenditures:	\$59	\$31	\$45
Operating Income (loss):	-\$6,662,435	\$170,465	\$
Ratio of Retained Earnings to Expenditures:	256.50%	421.63%	189.42%
Ending Retained Earnings for FY 01:	\$138,088,070	\$46,102,115	\$32,155,216
Per Capita Ending Retained Earnings:	\$151	\$66	\$76



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

023/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Edwards County		
Unit Code	024/000/00	County:	EDWARDS
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,250,000		
Equalized Assessed Valuation	\$49,629,762		
Population:	6,971		
Employees:			
Full Time:	31		
Part Time:	25		
Salaries Paid:	\$807,266		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$1,383,335	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$198	\$356	\$324
Revenue Collected During FY 01:	\$2,086,468	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$2,188,724	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$299	\$501	\$473
Per Capita Expenditures:	\$314	\$491	\$441
Revenues over (under) Expenditures:	-\$102,256	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	58.53%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$1,281,079	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$184	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$1,281,079	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$365,000	\$178,900	\$
Per Capita Debt:	\$52	\$25	\$
General Obligation Debt over EAV:	0.74%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

024/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Effingham County		
Unit Code	025/000/00	County:	EFFINGHAM
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,308,615		
Equalized Assessed Valuation	\$381,629,531		
Population:	34,264		
Employees:			
Full Time:	144		
Part Time:	263		
Salaries Paid:	\$4,423,103		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$9,151,018	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$267	\$243	\$218
Revenue Collected During FY 01:	\$10,856,066	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$10,584,403	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$317	\$339	\$320
Per Capita Expenditures:	\$309	\$320	\$306
Revenues over (under) Expenditures:	\$271,663	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	89.72%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$9,496,479	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$277	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,496,479	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

025/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$115,891	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$3	\$19	\$
Revenue Collected During FY 01:	\$2,331	\$1,641,694	\$
Expenditures During FY 01:	\$4,556	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	-\$2,225	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	875.07%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$39,868	\$636,112	\$
Per Capita Ending Retained Earnings:	\$1	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Fayette County		
Unit Code	026/000/00	County:	FAYETTE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,044,307		
Equalized Assessed Valuation	\$137,604,719		
Population:	21,838		
Employees:			
Full Time:	90		
Part Time:	60		
Salaries Paid:	\$2,953,644		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,530,440	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$162	\$243	\$218
Revenue Collected During FY 01:	\$6,731,487	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$6,389,312	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$308	\$339	\$320
Per Capita Expenditures:	\$293	\$320	\$306
Revenues over (under) Expenditures:	\$342,175	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	60.14%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,842,615	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$176	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,842,615	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$570,000	\$5,490,838	\$922,567
Per Capita Debt:	\$26	\$75	\$29
General Obligation Debt over EAV:	0.41%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

026/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Ford County	
Unit Code	027/000/00	County: FORD
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,187,418	
Equalized Assessed Valuation	\$184,513,862	
Population:	14,241	
Employees:		
Full Time:	119	
Part Time:	39	
Salaries Paid:	\$2,980,752	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,813,792	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$268	\$243	\$218
Revenue Collected During FY 01:	\$6,442,492	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$6,607,121	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$452	\$339	\$320
Per Capita Expenditures:	\$464	\$320	\$306
Revenues over (under) Expenditures:	-\$164,629	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	50.28%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,322,117	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$233	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$511,983	\$1,396,659	\$64,380
Total Unreserved Funds:	\$2,810,132	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

027/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$432,306	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$30	\$19	\$
Revenue Collected During FY 01:	\$2,062,114	\$1,641,694	\$
Expenditures During FY 01:	\$2,222,418	\$1,797,291	\$
Per Capita Revenue:	\$145	\$37	\$
Per Capita Expenditures:	\$156	\$38	\$
Operating Income (loss):	-\$160,304	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	26.95%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$599,048	\$636,112	\$
Per Capita Ending Retained Earnings:	\$42	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Fulton County		
Unit Code	029/000/00	County:	FULTON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,746,174		
Equalized Assessed Valuation	\$308,206,808		
Population:	38,250		
Employees:			
	Full Time:	214	
	Part Time:	41	
	Salaries Paid:	\$5,879,617	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$5,963,831	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$156	\$243	\$218
Revenue Collected During FY 01:	\$12,725,417	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$12,682,726	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$333	\$339	\$320
Per Capita Expenditures:	\$332	\$320	\$306
Revenues over (under) Expenditures:	\$42,691	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	46.67%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$5,918,988	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$155	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,124,276	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,794,712	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,437,605	\$5,490,838	\$922,567
Per Capita Debt:	\$38	\$75	\$29
General Obligation Debt over EAV:	0.18%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

029/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$782,914	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$20	\$19	\$
Revenue Collected During FY 01:	\$1,631,554	\$1,641,694	\$
Expenditures During FY 01:	\$1,848,808	\$1,797,291	\$
Per Capita Revenue:	\$43	\$37	\$
Per Capita Expenditures:	\$48	\$38	\$
Operating Income (loss):	-\$217,254	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	41.61%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$769,260	\$636,112	\$
Per Capita Ending Retained Earnings:	\$20	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Gallatin County		
Unit Code	030/000/00	County:	GALLATIN
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,436,532		
Equalized Assessed Valuation	\$48,963,672		
Population:	6,445		
Employees:			
Full Time:	24		
Part Time:	27		
Salaries Paid:	\$668,812		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$1,921,683	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$298	\$356	\$324
Revenue Collected During FY 01:	\$2,298,615	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$2,254,604	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$357	\$501	\$473
Per Capita Expenditures:	\$350	\$491	\$441
Revenues over (under) Expenditures:	\$44,011	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	87.19%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$1,965,694	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$305	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$510,901	\$194,797	\$
Total Unreserved Funds:	\$1,454,794	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

030/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Greene County		
Unit Code	031/000/00	County:	GREENE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,022,918		
Equalized Assessed Valuation	\$134,069,025		
Population:	14,721		
Employees:			
Full Time:	74		
Part Time:	15		
Salaries Paid:	\$2,048,046		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,407,194	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$231	\$243	\$218
Revenue Collected During FY 01:	\$5,981,421	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,801,419	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$406	\$339	\$320
Per Capita Expenditures:	\$394	\$320	\$306
Revenues over (under) Expenditures:	\$180,002	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	63.47%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,681,967	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$250	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$305,117	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,376,850	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$178,573	\$5,490,838	\$922,567
Per Capita Debt:	\$12	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

031/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Grundy County	
Unit Code	032/000/00	County: GRUNDY
Fiscal Year End:	11/30/2001	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$19,323,961	
Equalized Assessed Valuation	\$1,182,863,253	
Population:	34,000	
Employees:		
Full Time:	236	
Part Time:	229	
Salaries Paid:	\$8,515,124	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$5,852,502	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$172	\$243	\$218
Revenue Collected During FY 01:	\$12,922,728	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$12,296,106	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$380	\$339	\$320
Per Capita Expenditures:	\$362	\$320	\$306
Revenues over (under) Expenditures:	\$626,622	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	52.69%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,479,124	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$191	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,213,312	\$1,396,659	\$64,380
Total Unreserved Funds:	\$5,265,812	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$3,995,000	\$5,490,838	\$922,567
Per Capita Debt:	\$118	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

032/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$624,055	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$18	\$19	\$
Revenue Collected During FY 01:	\$5,853,165	\$1,641,694	\$
Expenditures During FY 01:	\$5,451,441	\$1,797,291	\$
Per Capita Revenue:	\$172	\$37	\$
Per Capita Expenditures:	\$160	\$38	\$
Operating Income (loss):	\$401,724	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	18.82%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,025,779	\$636,112	\$
Per Capita Ending Retained Earnings:	\$30	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Hamilton County		
Unit Code	033/000/00	County:	HAMILTON
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash		
Appropriation or Budget:	\$4,657,495		
Equalized Assessed Valuation	\$52,347,615		
Population:	8,499		
Employees:			
Full Time:	34		
Part Time:	6		
Salaries Paid:	\$849,854		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,345,185	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$276	\$356	\$324
Revenue Collected During FY 01:	\$2,833,980	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$2,771,892	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$333	\$501	\$473
Per Capita Expenditures:	\$326	\$491	\$441
Revenues over (under) Expenditures:	\$62,088	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	86.85%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$2,407,273	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$283	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$146,871	\$194,797	\$
Total Unreserved Funds:	\$2,260,402	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

033/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Hancock County		
Unit Code	034/000/00	County:	HANCOCK
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,760,675		
Equalized Assessed Valuation	\$221,167,581		
Population:	19,909		
Employees:			
Full Time:	150		
Part Time:	20		
Salaries Paid:	\$2,909,874		

Blended Component Units

Number Submitted = 1
 Hancock Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$5,635,295	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$283	\$243	\$218
Revenue Collected During FY 01:	\$7,628,824	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$7,037,033	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$383	\$339	\$320
Per Capita Expenditures:	\$353	\$320	\$306
Revenues over (under) Expenditures:	\$591,791	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	88.49%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,227,086	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$313	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$6,227,086	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$100,395	\$5,490,838	\$922,567
Per Capita Debt:	\$5	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

034/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$125,184	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$6	\$19	\$
Revenue Collected During FY 01:	\$500,158	\$1,641,694	\$
Expenditures During FY 01:	\$459,887	\$1,797,291	\$
Per Capita Revenue:	\$25	\$37	\$
Per Capita Expenditures:	\$23	\$38	\$
Operating Income (loss):	\$40,271	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	35.98%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$165,455	\$636,112	\$
Per Capita Ending Retained Earnings:	\$8	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Hardin County		
Unit Code	035/000/00	County:	HARDIN
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,935,637		
Equalized Assessed Valuation	\$20,112,116		
Population:	6,189		
Employees:			
Full Time:	28		
Part Time:	14		
Salaries Paid:	\$695,623		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$1,656,900	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$268	\$356	\$324
Revenue Collected During FY 01:	\$2,518,858	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$2,334,433	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$407	\$501	\$473
Per Capita Expenditures:	\$377	\$491	\$441
Revenues over (under) Expenditures:	\$184,425	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	78.88%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$1,841,325	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$298	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$688,190	\$194,797	\$
Total Unreserved Funds:	\$1,153,135	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

035/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Henderson County		
Unit Code	036/000/00	County:	HENDERSON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,253,692		
Equalized Assessed Valuation	\$96,925,097		
Population:	8,213		
Employees:			
Full Time:	68		
Part Time:	30		
Salaries Paid:	\$1,939,658		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,603,377	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$317	\$356	\$324
Revenue Collected During FY 01:	\$5,205,141	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$4,856,555	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$634	\$501	\$473
Per Capita Expenditures:	\$591	\$491	\$441
Revenues over (under) Expenditures:	\$348,586	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	60.44%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$2,935,394	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$357	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$239,228	\$194,797	\$
Total Unreserved Funds:	\$2,696,166	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$109,242	\$178,900	\$
Per Capita Debt:	\$13	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

036/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Henry County		
Unit Code	037/000/00	County:	HENRY
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,297,159		
Equalized Assessed Valuation	\$583,392,051		
Population:	51,100		
Employees:			
Full Time:	444		
Part Time:	97		
Salaries Paid:	\$7,683,103		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$12,445,239	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$244	\$243	\$218
Revenue Collected During FY 01:	\$18,030,557	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$16,404,665	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$353	\$339	\$320
Per Capita Expenditures:	\$321	\$320	\$306
Revenues over (under) Expenditures:	\$1,625,892	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	79.62%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$13,061,827	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$256	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$816,915	\$1,396,659	\$64,380
Total Unreserved Funds:	\$12,244,912	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$5,760,314	\$5,490,838	\$922,567
Per Capita Debt:	\$113	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

037/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$5,087,872	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$100	\$19	\$
Revenue Collected During FY 01:	\$5,120,864	\$1,641,694	\$
Expenditures During FY 01:	\$5,470,373	\$1,797,291	\$
Per Capita Revenue:	\$100	\$37	\$
Per Capita Expenditures:	\$107	\$38	\$
Operating Income (loss):	-\$349,509	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	93.96%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$5,139,840	\$636,112	\$
Per Capita Ending Retained Earnings:	\$101	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Iroquois County		
Unit Code	038/000/00	County:	IROQUOIS
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,303,689		
Equalized Assessed Valuation	\$408,880,647		
Population:	31,334		
Employees:			
Full Time:	105		
Part Time:	18		
Salaries Paid:	\$4,841,107		

Blended Component Units
<p>Number Submitted = 2</p> <p>Ford-Iroquois Public Health Department</p> <p>Iroquois County Emergency Services Board</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$8,031,912	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$256	\$243	\$218
Revenue Collected During FY 01:	\$13,776,894	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$13,168,164	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$440	\$339	\$320
Per Capita Expenditures:	\$420	\$320	\$306
Revenues over (under) Expenditures:	\$608,730	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	66.06%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$8,698,642	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$278	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,955	\$1,396,659	\$64,380
Total Unreserved Funds:	\$8,676,687	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

038/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$1,277,397	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$41	\$19	\$
Revenue Collected During FY 01:	\$630,940	\$1,641,694	\$
Expenditures During FY 01:	\$221,453	\$1,797,291	\$
Per Capita Revenue:	\$20	\$37	\$
Per Capita Expenditures:	\$7	\$38	\$
Operating Income (loss):	\$409,487	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	735.54%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,628,884	\$636,112	\$
Per Capita Ending Retained Earnings:	\$52	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

039/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$8,357,740	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$140	\$19	\$
Revenue Collected During FY 01:	\$9,071,952	\$1,641,694	\$
Expenditures During FY 01:	\$9,508,234	\$1,797,291	\$
Per Capita Revenue:	\$152	\$37	\$
Per Capita Expenditures:	\$160	\$38	\$
Operating Income (loss):	-\$436,282	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	74.60%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$7,093,224	\$636,112	\$
Per Capita Ending Retained Earnings:	\$119	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Jasper County	
Unit Code	040/000/00	County: JASPER
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,987,362	
Equalized Assessed Valuation	\$187,515,555	
Population:	10,117	
Employees:		
Full Time:	84	
Part Time:	30	
Salaries Paid:	\$2,410,157	

Blended Component Units
Number Submitted = 1
Jasper County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,019,312	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$298	\$243	\$218
Revenue Collected During FY 01:	\$4,956,339	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,062,721	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$490	\$339	\$320
Per Capita Expenditures:	\$500	\$320	\$306
Revenues over (under) Expenditures:	-\$106,382	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	59.17%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$2,995,430	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$296	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$49,792	\$1,396,659	\$64,380
Total Unreserved Funds:	\$2,945,638	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$325,821	\$5,490,838	\$922,567
Per Capita Debt:	\$32	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

040/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$552,230	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$55	\$19	\$
Revenue Collected During FY 01:	\$1,203,510	\$1,641,694	\$
Expenditures During FY 01:	\$1,172,626	\$1,797,291	\$
Per Capita Revenue:	\$119	\$37	\$
Per Capita Expenditures:	\$116	\$38	\$
Operating Income (loss):	\$30,884	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	49.73%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$583,114	\$636,112	\$
Per Capita Ending Retained Earnings:	\$58	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Jefferson County		
Unit Code	041/000/00	County:	JEFFERSON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,819,495		
Equalized Assessed Valuation	\$279,195,703		
Population:	40,045		
Employees:			
	Full Time:	102	
	Part Time:	29	
	Salaries Paid:	\$3,959,131	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$6,140,438	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$153	\$243	\$218
Revenue Collected During FY 01:	\$8,121,866	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$8,293,349	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$203	\$339	\$320
Per Capita Expenditures:	\$207	\$320	\$306
Revenues over (under) Expenditures:	-\$171,483	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	72.41%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,004,991	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$150	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$6,004,991	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$36,036	\$5,490,838	\$922,567
Per Capita Debt:	\$1	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

041/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$571,941	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$14	\$19	\$
Revenue Collected During FY 01:	\$301,533	\$1,641,694	\$
Expenditures During FY 01:	\$325,166	\$1,797,291	\$
Per Capita Revenue:	\$8	\$37	\$
Per Capita Expenditures:	\$8	\$38	\$
Operating Income (loss):	-\$23,633	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	168.62%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$548,308	\$636,112	\$
Per Capita Ending Retained Earnings:	\$14	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Jersey County		
Unit Code	042/000/00	County:	JERSEY
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,998,695		
Equalized Assessed Valuation	\$215,511,246		
Population:	21,668		
Employees:			
Full Time:			56
Part Time:			23
Salaries Paid:			\$1,924,241

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$6,212,676	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$287	\$243	\$218
Revenue Collected During FY 01:	\$5,485,922	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,409,324	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$253	\$339	\$320
Per Capita Expenditures:	\$250	\$320	\$306
Revenues over (under) Expenditures:	\$76,598	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	116.27%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,289,274	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$290	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$6,289,274	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,955,000	\$5,490,838	\$922,567
Per Capita Debt:	\$90	\$75	\$29
General Obligation Debt over EAV:	0.91%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

042/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Jo Daviess County		
Unit Code	043/000/00	County:	JO DAVIESS
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,591,496		
Equalized Assessed Valuation	\$452,796,490		
Population:	22,289		
Employees:			
Full Time:			110
Part Time:			220
Salaries Paid:			\$3,770,495

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$8,465,188	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$380	\$243	\$218
Revenue Collected During FY 01:	\$10,270,221	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$9,216,390	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$461	\$339	\$320
Per Capita Expenditures:	\$413	\$320	\$306
Revenues over (under) Expenditures:	\$1,053,831	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	103.40%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$9,529,956	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$428	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$54,203	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,475,753	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

043/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Johnson County		
Unit Code	044/000/00	County:	JOHNSON
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,504,138		
Equalized Assessed Valuation	\$68,673,451		
Population:	11,347		
Employees:			
Full Time:	60		
Part Time:	25		
Salaries Paid:	\$1,775,847		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$5,993,195	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$528	\$243	\$218
Revenue Collected During FY 01:	\$3,668,551	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$3,472,517	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$323	\$339	\$320
Per Capita Expenditures:	\$306	\$320	\$306
Revenues over (under) Expenditures:	\$196,034	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	170.75%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$5,929,388	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$523	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$96,392	\$1,396,659	\$64,380
Total Unreserved Funds:	\$5,832,996	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,250,000	\$5,490,838	\$922,567
Per Capita Debt:	\$110	\$75	\$29
General Obligation Debt over EAV:	1.82%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

044/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$296,236	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$26	\$19	\$
Revenue Collected During FY 01:	\$158,020	\$1,641,694	\$
Expenditures During FY 01:	\$231,166	\$1,797,291	\$
Per Capita Revenue:	\$14	\$37	\$
Per Capita Expenditures:	\$20	\$38	\$
Operating Income (loss):	-\$73,146	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	96.51%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$223,090	\$636,112	\$
Per Capita Ending Retained Earnings:	\$20	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Greater than 275,000

Local Government Profile

Unit Name	Kane County		
Unit Code	045/000/00	County:	KANE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$192,215,922		
Equalized Assessed Valuation	\$7,290,559,874		
Population:	425,545		
Employees:			
Full Time:	1,158		
Part Time:	100		
Salaries Paid:	\$41,291,079		

Blended Component Units

Number Submitted = 1
Forest Preserve Dist

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$67,237,409	\$133,208,693	\$67,237,409
Per Capita Beginning Fund Balance:	\$158	\$204	\$158
Revenue Collected During FY 01:	\$111,886,890	\$175,272,105	\$158,465,625
Expenditures During FY 01:	\$99,564,864	\$164,586,576	\$152,977,566
Per Capita Revenue:	\$263	\$306	\$300
Per Capita Expenditures:	\$234	\$286	\$285
Revenues over (under) Expenditures:	\$12,322,026	\$10,685,530	\$11,347,273
Ratio of Fund Balance to Expenditures:	80.13%	76.69%	77.93%
Ending Fund Balance for FY 01:	\$79,784,149	\$143,481,788	\$79,784,149
Per Capita Ending Fund Balance:	\$187	\$222	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,690,272	\$25,591,892	\$10,812,025
Total Unreserved Funds:	\$76,093,877	\$117,889,896	\$76,093,877

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$63,085,393	\$202,963,456	\$72,483,284
Per Capita Debt:	\$148	\$281	\$148
General Obligation Debt over EAV:	0.00%	0.34%	0.06%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

045/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$31,501,677	\$22,549,217	\$25,391,028
Per Capita Beginning Retained Earnings for FY 01:	\$74	\$39	\$28
Revenue Collected During FY 01:	\$7,329,793	\$19,842,290	\$11,594,316
Expenditures During FY 01:	\$1,978,799	\$19,671,825	\$13,352,091
Per Capita Revenue:	\$17	\$32	\$42
Per Capita Expenditures:	\$5	\$31	\$45
Operating Income (loss):	\$5,350,994	\$170,465	\$
Ratio of Retained Earnings to Expenditures:	1624.99%	421.63%	189.42%
Ending Retained Earnings for FY 01:	\$32,155,216	\$46,102,115	\$32,155,216
Per Capita Ending Retained Earnings:	\$76	\$66	\$76



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Kankakee County		
Unit Code	046/000/00	County:	KANKAKEE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$40,818,819		
Equalized Assessed Valuation	\$1,321,659,374		
Population:	103,955		
Employees:			
Full Time:			316
Part Time:			82
Salaries Paid:			\$14,263,582

Blended Component Units
<p>Number Submitted = 3</p> <p>Kankakee Co Emergency Telephone System</p> <p>Kankakee County Health Department</p> <p>Veterans Assistance Commission</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$17,995,397	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$173	\$243	\$218
Revenue Collected During FY 01:	\$29,170,274	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$26,019,437	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$281	\$339	\$320
Per Capita Expenditures:	\$250	\$320	\$306
Revenues over (under) Expenditures:	\$3,150,837	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	81.50%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$21,205,955	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$204	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$507,687	\$1,396,659	\$64,380
Total Unreserved Funds:	\$20,698,268	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$9,244,576	\$5,490,838	\$922,567
Per Capita Debt:	\$89	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

046/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$2,544,847	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$24	\$19	\$
Revenue Collected During FY 01:	\$2,148,136	\$1,641,694	\$
Expenditures During FY 01:	\$824,129	\$1,797,291	\$
Per Capita Revenue:	\$21	\$37	\$
Per Capita Expenditures:	\$8	\$38	\$
Operating Income (loss):	\$1,324,007	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	469.45%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$3,868,854	\$636,112	\$
Per Capita Ending Retained Earnings:	\$37	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Kendall County	
Unit Code	047/000/00	County: KENDALL
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$26,344,957	
Equalized Assessed Valuation	\$1,043,009,508	
Population:	47,000	
Employees:		
Full Time:	165	
Part Time:	20	
Salaries Paid:	\$7,654,553	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$14,146,187	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$301	\$243	\$218
Revenue Collected During FY 01:	\$23,573,802	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$23,500,799	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$502	\$339	\$320
Per Capita Expenditures:	\$500	\$320	\$306
Revenues over (under) Expenditures:	\$73,003	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	60.53%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$14,224,183	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$303	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,857,593	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,366,590	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$234,425	\$5,490,838	\$922,567
Per Capita Debt:	\$5	\$75	\$29
General Obligation Debt over EAV:	0.01%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

047/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Knox County		
Unit Code	048/000/00	County:	KNOX
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,773,758		
Equalized Assessed Valuation	\$569,811,366		
Population:	56,700		
Employees:			
Full Time:			353
Part Time:			97
Salaries Paid:			\$11,174,635

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$9,563,369	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$169	\$243	\$218
Revenue Collected During FY 01:	\$18,155,782	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$17,786,758	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$320	\$339	\$320
Per Capita Expenditures:	\$314	\$320	\$306
Revenues over (under) Expenditures:	\$369,024	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	65.05%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$11,570,400	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$204	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,386,115	\$1,396,659	\$64,380
Total Unreserved Funds:	\$11,570,400	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$12,629,329	\$5,490,838	\$922,567
Per Capita Debt:	\$223	\$75	\$29
General Obligation Debt over EAV:	1.95%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

048/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$719,748	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$13	\$19	\$
Revenue Collected During FY 01:	\$9,708,341	\$1,641,694	\$
Expenditures During FY 01:	\$8,297,222	\$1,797,291	\$
Per Capita Revenue:	\$171	\$37	\$
Per Capita Expenditures:	\$146	\$38	\$
Operating Income (loss):	\$1,411,119	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	47.70%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$3,957,530	\$636,112	\$
Per Capita Ending Retained Earnings:	\$70	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Greater than 275,000

Local Government Profile

Unit Name	Lake County		
Unit Code	049/000/00	County:	Lake
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$382,751,909		
Equalized Assessed Valuation	\$16,831,251,221		
Population:	654,000		
Employees:			
Full Time:	2,446		
Part Time:	375		
Salaries Paid:	\$118,467,365		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$151,566,249	\$133,208,693	\$67,237,409
Per Capita Beginning Fund Balance:	\$232	\$204	\$158
Revenue Collected During FY 01:	\$230,623,683	\$175,272,105	\$158,465,625
Expenditures During FY 01:	\$212,928,350	\$164,586,576	\$152,977,566
Per Capita Revenue:	\$353	\$306	\$300
Per Capita Expenditures:	\$326	\$286	\$285
Revenues over (under) Expenditures:	\$17,695,333	\$10,685,530	\$11,347,273
Ratio of Fund Balance to Expenditures:	77.93%	76.69%	77.93%
Ending Fund Balance for FY 01:	\$165,936,748	\$143,481,788	\$79,784,149
Per Capita Ending Fund Balance:	\$254	\$222	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$74,305,794	\$25,591,892	\$10,812,025
Total Unreserved Funds:	\$91,630,953	\$117,889,896	\$76,093,877

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$72,483,284	\$202,963,456	\$72,483,284
Per Capita Debt:	\$111	\$281	\$148
General Obligation Debt over EAV:	0.01%	0.34%	0.06%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

049/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$51,234,542	\$22,549,217	\$25,391,028
Per Capita Beginning Retained Earnings for FY 01:	\$78	\$39	\$28
Revenue Collected During FY 01:	\$33,114,345	\$19,842,290	\$11,594,316
Expenditures During FY 01:	\$29,192,806	\$19,671,825	\$13,352,091
Per Capita Revenue:	\$51	\$32	\$42
Per Capita Expenditures:	\$45	\$31	\$45
Operating Income (loss):	\$3,921,539	\$170,465	\$
Ratio of Retained Earnings to Expenditures:	189.42%	421.63%	189.42%
Ending Retained Earnings for FY 01:	\$55,295,665	\$46,102,115	\$32,155,216
Per Capita Ending Retained Earnings:	\$85	\$66	\$76



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Lasalle County		
Unit Code	050/000/00	County:	LASALLE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,093,085		
Equalized Assessed Valuation	\$1,943,169,296		
Population:	111,509		
Employees:			
Full Time:	584		
Part Time:	9		
Salaries Paid:	\$14,596,669		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$22,700,035	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$204	\$243	\$218
Revenue Collected During FY 01:	\$35,461,785	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$32,946,185	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$318	\$339	\$320
Per Capita Expenditures:	\$295	\$320	\$306
Revenues over (under) Expenditures:	\$2,515,600	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	75.91%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$25,008,746	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$224	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,557,357	\$1,396,659	\$64,380
Total Unreserved Funds:	\$17,451,389	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$18,855,290	\$5,490,838	\$922,567
Per Capita Debt:	\$169	\$75	\$29
General Obligation Debt over EAV:	0.92%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

050/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$724,631	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$6	\$19	\$
Revenue Collected During FY 01:	\$3,478,636	\$1,641,694	\$
Expenditures During FY 01:	\$3,603,749	\$1,797,291	\$
Per Capita Revenue:	\$31	\$37	\$
Per Capita Expenditures:	\$32	\$38	\$
Operating Income (loss):	-\$125,113	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	16.64%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$599,518	\$636,112	\$
Per Capita Ending Retained Earnings:	\$5	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Lawrence County		
Unit Code	051/000/00	County:	LAWRENCE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,424,547		
Equalized Assessed Valuation	\$92,302,440		
Population:	15,865		
Employees:			
Full Time:	51		
Part Time:	21		
Salaries Paid:	\$1,421,801		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,209,319	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$202	\$243	\$218
Revenue Collected During FY 01:	\$4,272,789	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,322,885	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$269	\$339	\$320
Per Capita Expenditures:	\$272	\$320	\$306
Revenues over (under) Expenditures:	-\$50,096	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	73.08%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,159,223	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$199	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,959	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,147,264	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,010,000	\$5,490,838	\$922,567
Per Capita Debt:	\$64	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

051/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$95,513	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$6	\$19	\$
Revenue Collected During FY 01:	\$122,917	\$1,641,694	\$
Expenditures During FY 01:	\$115,066	\$1,797,291	\$
Per Capita Revenue:	\$8	\$37	\$
Per Capita Expenditures:	\$7	\$38	\$
Operating Income (loss):	\$7,851	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	205.83%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$236,843	\$636,112	\$
Per Capita Ending Retained Earnings:	\$15	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Lee County		
Unit Code	052/000/00	County:	LEE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,592,157		
Equalized Assessed Valuation	\$3,528,537		
Population:	36,000		
Employees:			
Full Time:			142
Part Time:			78
Salaries Paid:			\$5,010,298

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$8,859,958	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$246	\$243	\$218
Revenue Collected During FY 01:	\$13,892,799	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$11,043,445	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$386	\$339	\$320
Per Capita Expenditures:	\$307	\$320	\$306
Revenues over (under) Expenditures:	\$2,849,354	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	96.38%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$10,643,177	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$296	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$10,643,177	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$224,066	\$5,490,838	\$922,567
Per Capita Debt:	\$6	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

052/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Livingston County		
Unit Code	053/000/00	County:	LIVINGSTON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,918,229		
Equalized Assessed Valuation	\$505,641,259		
Population:	39,678		
Employees:			
Full Time:	308		
Part Time:	104		
Salaries Paid:	\$7,573,081		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$18,776,230	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$473	\$243	\$218
Revenue Collected During FY 01:	\$21,671,244	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$15,506,946	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$546	\$339	\$320
Per Capita Expenditures:	\$391	\$320	\$306
Revenues over (under) Expenditures:	\$6,164,298	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	160.83%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$24,940,528	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$629	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$598,015	\$1,396,659	\$64,380
Total Unreserved Funds:	\$24,342,513	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$393,217	\$5,490,838	\$922,567
Per Capita Debt:	\$10	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

053/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$1,017,110	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$26	\$19	\$
Revenue Collected During FY 01:	\$3,918,489	\$1,641,694	\$
Expenditures During FY 01:	\$4,060,576	\$1,797,291	\$
Per Capita Revenue:	\$99	\$37	\$
Per Capita Expenditures:	\$102	\$38	\$
Operating Income (loss):	-\$142,087	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	21.55%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$875,023	\$636,112	\$
Per Capita Ending Retained Earnings:	\$22	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Logan County		
Unit Code	054/000/00	County:	LOGAN
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,401,468		
Equalized Assessed Valuation	\$374,410,174		
Population:	32,000		
Employees:			
Full Time:	140		
Part Time:	70		
Salaries Paid:	\$4,547,869		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$10,525,141	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$329	\$243	\$218
Revenue Collected During FY 01:	\$10,102,597	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$9,631,507	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$316	\$339	\$320
Per Capita Expenditures:	\$301	\$320	\$306
Revenues over (under) Expenditures:	\$471,090	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	112.82%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$10,866,596	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$340	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,481	\$1,396,659	\$64,380
Total Unreserved Funds:	\$10,851,115	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$590,356	\$5,490,838	\$922,567
Per Capita Debt:	\$18	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

054/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Macon County		
Unit Code	055/000/00	County:	MACON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,354,731		
Equalized Assessed Valuation	\$1,135,847,785		
Population:	114,706		
Employees:			
Full Time:	963		
Part Time:	241		
Salaries Paid:	\$16,068,660		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$21,525,037	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$188	\$243	\$218
Revenue Collected During FY 01:	\$40,534,305	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$41,246,923	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$353	\$339	\$320
Per Capita Expenditures:	\$360	\$320	\$306
Revenues over (under) Expenditures:	-\$712,618	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	49.44%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$20,393,376	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$178	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$67,194	\$1,396,659	\$64,380
Total Unreserved Funds:	\$20,326,182	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$8,599,980	\$5,490,838	\$922,567
Per Capita Debt:	\$75	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

055/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Macoupin County		
Unit Code	056/000/00	County:	MACOUPIN
Fiscal Year End:	8/31/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$16,348,077		
Equalized Assessed Valuation	\$394,917,997		
Population:	47,679		
Employees:			
Full Time:	170		
Part Time:	52		
Salaries Paid:	\$5,391,564		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$10,689,042	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$224	\$243	\$218
Revenue Collected During FY 01:	\$14,085,383	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$12,941,248	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$295	\$339	\$320
Per Capita Expenditures:	\$271	\$320	\$306
Revenues over (under) Expenditures:	\$1,144,135	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	91.44%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$11,833,177	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$248	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$11,833,177	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$18,766	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

056/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Madison County		
Unit Code	057/000/00	County:	MADISON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$77,799,907		
Equalized Assessed Valuation	\$2,613,572,843		
Population:	259,716		
Employees:			
Full Time:			921
Part Time:			143
Salaries Paid:			\$34,842,743

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$60,377,430	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$232	\$243	\$218
Revenue Collected During FY 01:	\$80,719,156	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$76,229,831	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$311	\$339	\$320
Per Capita Expenditures:	\$294	\$320	\$306
Revenues over (under) Expenditures:	\$4,489,325	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	82.25%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$62,702,604	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$241	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,733,913	\$1,396,659	\$64,380
Total Unreserved Funds:	\$55,968,692	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$14,348,401	\$5,490,838	\$922,567
Per Capita Debt:	\$55	\$75	\$29
General Obligation Debt over EAV:	0.54%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

057/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$23,377,674	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$90	\$19	\$
Revenue Collected During FY 01:	\$1,941,889	\$1,641,694	\$
Expenditures During FY 01:	\$2,144,461	\$1,797,291	\$
Per Capita Revenue:	\$7	\$37	\$
Per Capita Expenditures:	\$8	\$38	\$
Operating Income (loss):	-\$202,572	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	1080.70%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$23,175,102	\$636,112	\$
Per Capita Ending Retained Earnings:	\$89	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Marion County		
Unit Code	058/000/00	County:	MARION
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,361,223		
Equalized Assessed Valuation	\$239,019,625		
Population:	41,691		
Employees:			
Full Time:	136		
Part Time:	24		
Salaries Paid:	\$3,845,907		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,742,499	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$90	\$243	\$218
Revenue Collected During FY 01:	\$8,553,088	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$8,075,851	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$205	\$339	\$320
Per Capita Expenditures:	\$194	\$320	\$306
Revenues over (under) Expenditures:	\$477,237	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	46.38%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,745,801	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$90	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,745,801	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$8,128,354	\$5,490,838	\$922,567
Per Capita Debt:	\$195	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

058/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Marshall County		
Unit Code	059/000/00	County:	MARSHALL
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,244,792		
Equalized Assessed Valuation	\$173,856,214		
Population:	13,180		
Employees:			
	Full Time:	41	
	Part Time:	18	
	Salaries Paid:	\$1,515,214	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,136,899	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$162	\$243	\$218
Revenue Collected During FY 01:	\$4,062,674	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,141,555	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$308	\$339	\$320
Per Capita Expenditures:	\$314	\$320	\$306
Revenues over (under) Expenditures:	-\$78,881	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	49.69%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$2,058,018	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$156	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$93	\$1,396,659	\$64,380
Total Unreserved Funds:	\$2,057,925	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$133,572	\$5,490,838	\$922,567
Per Capita Debt:	\$10	\$75	\$29
General Obligation Debt over EAV:	0.08%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

059/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$720,096	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$55	\$19	\$
Revenue Collected During FY 01:	\$145,703	\$1,641,694	\$
Expenditures During FY 01:	\$296,971	\$1,797,291	\$
Per Capita Revenue:	\$11	\$37	\$
Per Capita Expenditures:	\$23	\$38	\$
Operating Income (loss):	-\$151,268	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	240.57%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$714,434	\$636,112	\$
Per Capita Ending Retained Earnings:	\$54	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Mason County		
Unit Code	060/000/00	County:	MASON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,450,629		
Equalized Assessed Valuation	\$158,801,671		
Population:	16,038		
Employees:			
Full Time:	53		
Part Time:	73		
Salaries Paid:	\$2,276,148		

Blended Component Units
<p>Number Submitted = 1</p> <p>Public Building Commission</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,562,457	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$222	\$243	\$218
Revenue Collected During FY 01:	\$5,709,072	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,462,196	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$356	\$339	\$320
Per Capita Expenditures:	\$341	\$320	\$306
Revenues over (under) Expenditures:	\$246,876	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	71.47%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,903,843	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$243	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,348	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,877,495	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$282,721	\$5,490,838	\$922,567
Per Capita Debt:	\$18	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

060/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$579,685	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$36	\$19	\$
Revenue Collected During FY 01:	\$104,960	\$1,641,694	\$
Expenditures During FY 01:	\$127,153	\$1,797,291	\$
Per Capita Revenue:	\$7	\$37	\$
Per Capita Expenditures:	\$8	\$38	\$
Operating Income (loss):	-\$22,193	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	438.44%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$557,492	\$636,112	\$
Per Capita Ending Retained Earnings:	\$35	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Massac County		
Unit Code	061/000/00	County:	MASSAC
Fiscal Year End:	12/31/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,784,667		
Equalized Assessed Valuation	\$137,731,522		
Population:	15,000		
Employees:			
Full Time:			87
Part Time:			2
Salaries Paid:			\$2,025,532

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,088,527	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$206	\$243	\$218
Revenue Collected During FY 01:	\$6,291,657	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,682,613	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$419	\$339	\$320
Per Capita Expenditures:	\$379	\$320	\$306
Revenues over (under) Expenditures:	\$609,044	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	65.07%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,697,571	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$247	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,626	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,693,945	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,572,609	\$5,490,838	\$922,567
Per Capita Debt:	\$105	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

061/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Mc Donough County	
Unit Code	062/000/00	County: MCDONOUGH
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$10,731,781	
Equalized Assessed Valuation	\$306,411,647	
Population:	32,913	
Employees:		
Full Time:	284	
Part Time:	86	
Salaries Paid:	\$5,740,242	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$4,973,880	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$151	\$243	\$218
Revenue Collected During FY 01:	\$10,069,978	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$9,467,011	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$306	\$339	\$320
Per Capita Expenditures:	\$288	\$320	\$306
Revenues over (under) Expenditures:	\$602,967	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	59.25%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$5,609,246	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$170	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$99,950	\$1,396,659	\$64,380
Total Unreserved Funds:	\$5,509,296	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$3,257,434	\$5,490,838	\$922,567
Per Capita Debt:	\$99	\$75	\$29
General Obligation Debt over EAV:	0.43%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

062/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$1,831,481	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$56	\$19	\$
Revenue Collected During FY 01:	\$3,265,868	\$1,641,694	\$
Expenditures During FY 01:	\$3,693,878	\$1,797,291	\$
Per Capita Revenue:	\$99	\$37	\$
Per Capita Expenditures:	\$112	\$38	\$
Operating Income (loss):	-\$428,010	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	41.35%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,527,530	\$636,112	\$
Per Capita Ending Retained Earnings:	\$46	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Mc Henry County		
Unit Code	063/000/00	County:	MCHENRY
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$125,403,709		
Equalized Assessed Valuation	\$5,356,946,787		
Population:	270,504		
Employees:			
Full Time:	879		
Part Time:	97		
Salaries Paid:	\$32,544,401		

Blended Component Units
<p>Number Submitted = 1</p> <p>McHenry County Public Building Commission</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$48,303,756	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$179	\$243	\$218
Revenue Collected During FY 01:	\$83,954,123	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$72,722,582	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$310	\$339	\$320
Per Capita Expenditures:	\$269	\$320	\$306
Revenues over (under) Expenditures:	\$11,231,541	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	82.63%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$60,089,979	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$222	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,192,636	\$1,396,659	\$64,380
Total Unreserved Funds:	\$55,897,343	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$18,070,566	\$5,490,838	\$922,567
Per Capita Debt:	\$67	\$75	\$29
General Obligation Debt over EAV:	0.25%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

063/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	-\$1,050,202	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	-\$4	\$19	\$
Revenue Collected During FY 01:	\$5,028,784	\$1,641,694	\$
Expenditures During FY 01:	\$6,032,655	\$1,797,291	\$
Per Capita Revenue:	\$19	\$37	\$
Per Capita Expenditures:	\$22	\$38	\$
Operating Income (loss):	-\$1,003,871	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	-22.08%	78.64%	0.00%
Ending Retained Earnings for FY 01:	-\$1,332,037	\$636,112	\$
Per Capita Ending Retained Earnings:	-\$5	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Mc Lean County		
Unit Code	064/000/00	County:	MCLEAN
Fiscal Year End:	12/31/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$49,690,795		
Equalized Assessed Valuation	\$2,291,748,217		
Population:	152,000		
Employees:			
Full Time:			710
Part Time:			155
Salaries Paid:			\$24,678,157

Blended Component Units
<p>Number Submitted = 1</p> <p>Public Building Commission</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$16,308,301	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$107	\$243	\$218
Revenue Collected During FY 01:	\$51,373,680	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$45,652,402	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$338	\$339	\$320
Per Capita Expenditures:	\$300	\$320	\$306
Revenues over (under) Expenditures:	\$5,721,278	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	45.01%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$20,549,347	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$135	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$939,642	\$1,396,659	\$64,380
Total Unreserved Funds:	\$19,609,705	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$17,314,776	\$5,490,838	\$922,567
Per Capita Debt:	\$114	\$75	\$29
General Obligation Debt over EAV:	0.49%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

064/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$1,748,322	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$12	\$19	\$
Revenue Collected During FY 01:	\$4,882,125	\$1,641,694	\$
Expenditures During FY 01:	\$5,189,160	\$1,797,291	\$
Per Capita Revenue:	\$32	\$37	\$
Per Capita Expenditures:	\$34	\$38	\$
Operating Income (loss):	-\$307,035	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	34.13%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,771,128	\$636,112	\$
Per Capita Ending Retained Earnings:	\$12	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Menard County		
Unit Code	065/000/00	County:	MENARD
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,805,833		
Equalized Assessed Valuation	\$176,870,822		
Population:	12,500		
Employees:			
Full Time:	113		
Part Time:	70		
Salaries Paid:	\$4,130,133		

Blended Component Units
<p>Number Submitted = 1</p> <p>Public Building Commission of Menard County</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$5,786,984	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$463	\$243	\$218
Revenue Collected During FY 01:	\$5,216,205	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,498,552	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$417	\$339	\$320
Per Capita Expenditures:	\$360	\$320	\$306
Revenues over (under) Expenditures:	\$717,653	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	135.70%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,104,637	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$488	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$507,625	\$1,396,659	\$64,380
Total Unreserved Funds:	\$5,597,012	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,744,957	\$5,490,838	\$922,567
Per Capita Debt:	\$140	\$75	\$29
General Obligation Debt over EAV:	0.31%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

065/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$2,624,586	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$210	\$19	\$
Revenue Collected During FY 01:	\$3,798,715	\$1,641,694	\$
Expenditures During FY 01:	\$3,850,553	\$1,797,291	\$
Per Capita Revenue:	\$304	\$37	\$
Per Capita Expenditures:	\$308	\$38	\$
Operating Income (loss):	-\$51,838	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	77.20%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$2,972,748	\$636,112	\$
Per Capita Ending Retained Earnings:	\$238	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Mercer County		
Unit Code	066/000/00	County:	MERCER
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,401,245		
Equalized Assessed Valuation	\$179,024,424		
Population:	16,957		
Employees:			
Full Time:	235		
Part Time:	135		
Salaries Paid:	\$2,503,281		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,319,465	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$196	\$243	\$218
Revenue Collected During FY 01:	\$7,387,316	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$6,877,779	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$436	\$339	\$320
Per Capita Expenditures:	\$406	\$320	\$306
Revenues over (under) Expenditures:	\$509,537	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	58.44%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$4,019,452	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$237	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,019,452	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$284,189	\$5,490,838	\$922,567
Per Capita Debt:	\$17	\$75	\$29
General Obligation Debt over EAV:	0.09%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

066/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Monroe County		
Unit Code	067/000/00	County:	Monroe
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,582,935		
Equalized Assessed Valuation	\$440,934,437		
Population:	27,619		
Employees:			
	Full Time:	133	
	Part Time:	201	
	Salaries Paid:	\$6,600,891	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,233,087	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$117	\$243	\$218
Revenue Collected During FY 01:	\$8,917,192	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$7,367,021	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$323	\$339	\$320
Per Capita Expenditures:	\$267	\$320	\$306
Revenues over (under) Expenditures:	\$1,550,171	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	57.06%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$4,203,281	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$152	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,203,281	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$12,506,832	\$5,490,838	\$922,567
Per Capita Debt:	\$453	\$75	\$29
General Obligation Debt over EAV:	0.89%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

067/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$2,589,019	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$94	\$19	\$
Revenue Collected During FY 01:	\$6,927,002	\$1,641,694	\$
Expenditures During FY 01:	\$6,292,120	\$1,797,291	\$
Per Capita Revenue:	\$251	\$37	\$
Per Capita Expenditures:	\$228	\$38	\$
Operating Income (loss):	\$634,882	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	48.06%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$3,023,901	\$636,112	\$
Per Capita Ending Retained Earnings:	\$109	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Montgomery County		
Unit Code	068/000/00	County:	MONTGOMERY
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$15,770,563		
Equalized Assessed Valuation	\$287,958,125		
Population:	30,600		
Employees:			
Full Time:	148		
Part Time:	43		
Salaries Paid:	\$4,706,433		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$7,846,864	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$256	\$243	\$218
Revenue Collected During FY 01:	\$10,208,299	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$10,307,294	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$334	\$339	\$320
Per Capita Expenditures:	\$337	\$320	\$306
Revenues over (under) Expenditures:	-\$98,995	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	75.14%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$7,744,503	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$253	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,104,726	\$1,396,659	\$64,380
Total Unreserved Funds:	\$6,639,777	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$152,787	\$5,490,838	\$922,567
Per Capita Debt:	\$5	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

068/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Morgan County		
Unit Code	069/000/00	County:	MORGAN
Fiscal Year End:	8/31/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,746,540		
Equalized Assessed Valuation	\$409,151,579		
Population:	36,397		
Employees:			
Full Time:	158		
Part Time:	10		
Salaries Paid:	\$4,415,581		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$8,552,532	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$235	\$243	\$218
Revenue Collected During FY 01:	\$12,542,176	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$11,057,536	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$345	\$339	\$320
Per Capita Expenditures:	\$304	\$320	\$306
Revenues over (under) Expenditures:	\$1,484,640	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	90.77%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$10,037,172	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$276	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$83,536	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,953,636	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

069/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Moultrie County		
Unit Code	070/000/00	County:	MOULTRIE
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash		
Appropriation or Budget:	\$4,627,342		
Equalized Assessed Valuation	\$177,889,739		
Population:	14,287		
Employees:			
Full Time:	59		
Part Time:	46		
Salaries Paid:	\$1,842,278		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$4,451,722	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$312	\$243	\$218
Revenue Collected During FY 01:	\$4,472,611	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,989,484	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$313	\$339	\$320
Per Capita Expenditures:	\$349	\$320	\$306
Revenues over (under) Expenditures:	-\$516,873	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	78.86%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,934,849	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$275	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$245,408	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,689,441	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

070/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Ogle County		
Unit Code	071/000/00	County:	OGLE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,135,597		
Equalized Assessed Valuation	\$1,178,799,365		
Population:	51,032		
Employees:			
Full Time:	326		
Part Time:	327		
Salaries Paid:	\$9,326,967		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$12,703,024	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$249	\$243	\$218
Revenue Collected During FY 01:	\$20,705,528	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$18,842,757	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$406	\$339	\$320
Per Capita Expenditures:	\$369	\$320	\$306
Revenues over (under) Expenditures:	\$1,862,771	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	70.90%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$13,360,012	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$262	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$13,360,012	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

071/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$11,597	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$235,376	\$1,641,694	\$
Expenditures During FY 01:	\$213,574	\$1,797,291	\$
Per Capita Revenue:	\$5	\$37	\$
Per Capita Expenditures:	\$4	\$38	\$
Operating Income (loss):	\$21,802	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	15.64%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$33,399	\$636,112	\$
Per Capita Ending Retained Earnings:	\$1	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Peoria County		
Unit Code	072/000/00	County:	PEORIA
Fiscal Year End:	12/31/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$76,667,278		
Equalized Assessed Valuation	\$2,082,487,655		
Population:	183,433		
Employees:			
Full Time:	1,002		
Part Time:	12		
Salaries Paid:	\$29,093,107		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$11,352,195	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$62	\$243	\$218
Revenue Collected During FY 01:	\$65,919,049	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$58,281,126	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$359	\$339	\$320
Per Capita Expenditures:	\$318	\$320	\$306
Revenues over (under) Expenditures:	\$7,637,923	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	28.83%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$16,803,471	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$92	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,387,629	\$1,396,659	\$64,380
Total Unreserved Funds:	\$11,034,234	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$14,660,000	\$5,490,838	\$922,567
Per Capita Debt:	\$80	\$75	\$29
General Obligation Debt over EAV:	0.70%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

072/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$532,840	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$3	\$19	\$
Revenue Collected During FY 01:	\$10,065,080	\$1,641,694	\$
Expenditures During FY 01:	\$11,380,994	\$1,797,291	\$
Per Capita Revenue:	\$55	\$37	\$
Per Capita Expenditures:	\$62	\$38	\$
Operating Income (loss):	-\$1,315,914	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	-1.89%	78.64%	0.00%
Ending Retained Earnings for FY 01:	-\$215,133	\$636,112	\$
Per Capita Ending Retained Earnings:	-\$1	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Perry County		
Unit Code	073/000/00	County:	PERRY
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,236,502		
Equalized Assessed Valuation	\$136,471,725		
Population:	23,094		
Employees:			
	Full Time:	101	
	Part Time:	19	
	Salaries Paid:	\$2,775,798	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,468,541	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$107	\$243	\$218
Revenue Collected During FY 01:	\$8,441,951	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$7,475,908	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$366	\$339	\$320
Per Capita Expenditures:	\$324	\$320	\$306
Revenues over (under) Expenditures:	\$966,043	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	43.17%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,227,652	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$140	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,545,482	\$1,396,659	\$64,380
Total Unreserved Funds:	\$682,170	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$55,519	\$5,490,838	\$922,567
Per Capita Debt:	\$2	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

073/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Piatt County		
Unit Code	074/000/00	County:	PIATT
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,525,950		
Equalized Assessed Valuation	\$268,378,416		
Population:	15,528		
Employees:			
Full Time:	184		
Part Time:	90		
Salaries Paid:	\$4,477,994		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$6,109,936	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$393	\$243	\$218
Revenue Collected During FY 01:	\$6,740,352	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$7,139,118	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$434	\$339	\$320
Per Capita Expenditures:	\$460	\$320	\$306
Revenues over (under) Expenditures:	-\$398,766	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	80.00%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$5,711,280	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$368	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,890,665	\$1,396,659	\$64,380
Total Unreserved Funds:	\$2,820,615	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,000,000	\$5,490,838	\$922,567
Per Capita Debt:	\$64	\$75	\$29
General Obligation Debt over EAV:	0.37%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

074/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$2,018,432	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$130	\$19	\$
Revenue Collected During FY 01:	\$4,287,847	\$1,641,694	\$
Expenditures During FY 01:	\$4,404,196	\$1,797,291	\$
Per Capita Revenue:	\$276	\$37	\$
Per Capita Expenditures:	\$284	\$38	\$
Operating Income (loss):	-\$116,349	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	43.19%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,902,083	\$636,112	\$
Per Capita Ending Retained Earnings:	\$122	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

075/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Pope County		
Unit Code	076/000/00	County:	POPE
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,483,957		
Equalized Assessed Valuation	\$25,128,581		
Population:	4,390		
Employees:			
Full Time:	20		
Part Time:	2		
Salaries Paid:	\$638,604		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$1,865,537	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$425	\$356	\$324
Revenue Collected During FY 01:	\$2,862,556	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$2,878,751	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$652	\$501	\$473
Per Capita Expenditures:	\$656	\$491	\$441
Revenues over (under) Expenditures:	-\$16,195	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	64.24%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$1,849,342	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$421	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$1,774,521	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

076/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Pulaski County		
Unit Code	077/000/00	County:	PULASKI
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,177,625		
Equalized Assessed Valuation	\$25,045,010		
Population:	7,348		
Employees:			
Full Time:	51		
Part Time:	3		
Salaries Paid:	\$1,366,201		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,150,197	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$293	\$356	\$324
Revenue Collected During FY 01:	\$5,501,050	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$5,434,518	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$749	\$501	\$473
Per Capita Expenditures:	\$740	\$491	\$441
Revenues over (under) Expenditures:	\$66,532	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	44.14%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$2,399,050	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$326	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$2,399,050	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,920,876	\$178,900	\$
Per Capita Debt:	\$261	\$25	\$
General Obligation Debt over EAV:	3.53%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

077/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Putnam County		
Unit Code	078/000/00	County:	PUTNAM
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,628,527		
Equalized Assessed Valuation	\$73,782,372		
Population:	6,086		
Employees:			
Full Time:	30		
Part Time:	81		
Salaries Paid:	\$819,464		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$1,366,128	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$224	\$356	\$324
Revenue Collected During FY 01:	\$2,609,951	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$2,433,523	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$429	\$501	\$473
Per Capita Expenditures:	\$400	\$491	\$441
Revenues over (under) Expenditures:	\$176,428	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	64.00%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$1,557,556	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$256	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$988,011	\$194,797	\$
Total Unreserved Funds:	\$569,545	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

078/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Randolph County		
Unit Code	079/000/00	County:	RANDOLPH
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,005,217		
Equalized Assessed Valuation	\$269,992,472		
Population:	33,893		
Employees:			
	Full Time:	160	
	Part Time:	60	
	Salaries Paid:	\$3,069,334	

Blended Component Units
<p>Number Submitted = 2</p> <p>Randolph County Nursing Home</p> <p>Wehrheim Memorial Old Folks Home</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$4,899,363	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$145	\$243	\$218
Revenue Collected During FY 01:	\$8,441,104	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$9,157,205	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$249	\$339	\$320
Per Capita Expenditures:	\$270	\$320	\$306
Revenues over (under) Expenditures:	-\$716,101	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	45.68%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$4,183,262	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$123	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,172,068	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$3,730,243	\$5,490,838	\$922,567
Per Capita Debt:	\$110	\$75	\$29
General Obligation Debt over EAV:	0.66%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

079/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$5,759,980	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$170	\$19	\$
Revenue Collected During FY 01:	\$3,065,363	\$1,641,694	\$
Expenditures During FY 01:	\$2,752,672	\$1,797,291	\$
Per Capita Revenue:	\$90	\$37	\$
Per Capita Expenditures:	\$81	\$38	\$
Operating Income (loss):	\$312,691	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	220.45%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$6,068,199	\$636,112	\$
Per Capita Ending Retained Earnings:	\$179	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Richland County		
Unit Code	080/000/00	County:	RICHLAND
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,902,087		
Equalized Assessed Valuation	\$143,246,906		
Population:	16,149		
Employees:			
Full Time:	60		
Part Time:	10		
Salaries Paid:	\$1,660,501		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,426,812	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$212	\$243	\$218
Revenue Collected During FY 01:	\$4,762,152	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,151,326	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$295	\$339	\$320
Per Capita Expenditures:	\$257	\$320	\$306
Revenues over (under) Expenditures:	\$610,826	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	97.26%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$4,037,638	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$250	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,037,638	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$27,620	\$5,490,838	\$922,567
Per Capita Debt:	\$2	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

080/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Rock Island County	
Unit Code	081/000/00	County: ROCK ISLAND
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$42,882,320	
Equalized Assessed Valuation	\$1,624,734,689	
Population:	149,374	
Employees:		
Full Time:	574	
Part Time:	122	
Salaries Paid:	\$21,054,813	

Blended Component Units
Number Submitted = 2
Rock Island County Forest Preserve Commission
Rock Island County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$14,369,218	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$96	\$243	\$218
Revenue Collected During FY 01:	\$46,365,486	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$42,467,860	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$310	\$339	\$320
Per Capita Expenditures:	\$284	\$320	\$306
Revenues over (under) Expenditures:	\$3,897,626	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	40.36%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$17,141,405	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$115	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,328,116	\$1,396,659	\$64,380
Total Unreserved Funds:	\$15,813,289	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$13,653,009	\$5,490,838	\$922,567
Per Capita Debt:	\$91	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

081/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Saline County		
Unit Code	082/000/00	County:	SALINE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,872,461		
Equalized Assessed Valuation	\$155,577,444		
Population:	26,551		
Employees:			
Full Time:	100		
Part Time:	1		
Salaries Paid:	\$3,118,606		

Blended Component Units

Number Submitted = 2
 Saline County 911 Board
 Saline County TB Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,345,171	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$126	\$243	\$218
Revenue Collected During FY 01:	\$7,857,300	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$7,578,390	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$296	\$339	\$320
Per Capita Expenditures:	\$285	\$320	\$306
Revenues over (under) Expenditures:	\$278,910	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	47.82%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,624,081	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$136	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,529	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,617,552	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$138,556	\$5,490,838	\$922,567
Per Capita Debt:	\$5	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

082/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Sangamon County		
Unit Code	083/000/00	County:	SANGAMON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$72,963,947		
Equalized Assessed Valuation	\$2,520,399,214		
Population:	188,951		
Employees:			
Full Time:			772
Part Time:			50
Salaries Paid:			\$25,842,229

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$34,110,935	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$181	\$243	\$218
Revenue Collected During FY 01:	\$63,069,417	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$63,873,179	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$334	\$339	\$320
Per Capita Expenditures:	\$338	\$320	\$306
Revenues over (under) Expenditures:	-\$803,762	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	52.50%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$33,536,187	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$177	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,687,542	\$1,396,659	\$64,380
Total Unreserved Funds:	\$19,848,645	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$26,234,145	\$5,490,838	\$922,567
Per Capita Debt:	\$139	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

083/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Schuyler County		
Unit Code	084/000/00	County:	SCHUYLER
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash		
Appropriation or Budget:	\$5,126,060		
Equalized Assessed Valuation	\$68,498,393		
Population:	7,500		
Employees:			
Full Time:	38		
Part Time:	5		
Salaries Paid:	\$1,810,291		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,473,306	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$463	\$356	\$324
Revenue Collected During FY 01:	\$3,880,770	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$3,984,302	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$517	\$501	\$473
Per Capita Expenditures:	\$531	\$491	\$441
Revenues over (under) Expenditures:	-\$103,532	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	84.58%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$3,369,774	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$449	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$153,960	\$194,797	\$
Total Unreserved Funds:	\$3,215,814	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

084/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Scott County		
Unit Code	085/000/00	County:	SCOTT
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash with Assets		
Appropriation or Budget:	\$5,638,856		
Equalized Assessed Valuation	\$62,671,859		
Population:	5,644		
Employees:			
Full Time:	98		
Part Time:	61		
Salaries Paid:	\$1,911,217		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,047,903	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$540	\$356	\$324
Revenue Collected During FY 01:	\$2,330,074	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$2,256,550	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$413	\$501	\$473
Per Capita Expenditures:	\$400	\$491	\$441
Revenues over (under) Expenditures:	\$73,524	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	137.29%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$3,097,992	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$549	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$3,097,992	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$47,918	\$178,900	\$
Per Capita Debt:	\$8	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

085/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$1,467,327	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$260	\$21	\$
Revenue Collected During FY 01:	\$1,637,820	\$119,439	\$
Expenditures During FY 01:	\$1,656,340	\$121,272	\$
Per Capita Revenue:	\$290	\$21	\$
Per Capita Expenditures:	\$293	\$22	\$
Operating Income (loss):	-\$18,520	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	87.47%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$1,448,807	\$114,429	\$
Per Capita Ending Retained Earnings:	\$257	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Shelby County		
Unit Code	086/000/00	County:	SHELBY
Fiscal Year End:	8/31/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,180,686		
Equalized Assessed Valuation	\$234,363,069		
Population:	22,893		
Employees:			
Full Time:	50		
Part Time:	10		
Salaries Paid:	\$2,605,699		

Blended Component Units
<p>Number Submitted = 1</p> <p>Shelby County Airport Commission</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,841,431	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$168	\$243	\$218
Revenue Collected During FY 01:	\$6,570,950	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,798,202	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$287	\$339	\$320
Per Capita Expenditures:	\$253	\$320	\$306
Revenues over (under) Expenditures:	\$772,748	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	81.08%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$4,701,403	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$205	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$48,233	\$1,396,659	\$64,380
Total Unreserved Funds:	\$4,653,170	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,232,519	\$5,490,838	\$922,567
Per Capita Debt:	\$54	\$75	\$29
General Obligation Debt over EAV:	0.38%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

086/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	St. Clair County		
Unit Code	088/000/00	County:	ST. CLAIR
Fiscal Year End:	12/31/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$348,723,991		
Equalized Assessed Valuation	\$2,275,444		
Population:	261,941		
Employees:			
	Full Time:	905	
	Part Time:	160	
	Salaries Paid:	\$27,542,188	

Blended Component Units
Number Submitted = 2 Intergovernmental Grants Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$132,396,114	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$505	\$243	\$218
Revenue Collected During FY 01:	\$70,731,221	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$65,463,382	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$270	\$339	\$320
Per Capita Expenditures:	\$250	\$320	\$306
Revenues over (under) Expenditures:	\$5,267,839	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	207.39%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$135,763,298	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$518	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$29,197,176	\$1,396,659	\$64,380
Total Unreserved Funds:	\$106,566,122	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$111,092,346	\$5,490,838	\$922,567
Per Capita Debt:	\$424	\$75	\$29
General Obligation Debt over EAV:	3289.88%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

088/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	-\$20,115,247	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	-\$77	\$19	\$
Revenue Collected During FY 01:	\$2,402,245	\$1,641,694	\$
Expenditures During FY 01:	\$13,844,507	\$1,797,291	\$
Per Capita Revenue:	\$9	\$37	\$
Per Capita Expenditures:	\$53	\$38	\$
Operating Income (loss):	-\$11,442,262	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	-194.50%	78.64%	0.00%
Ending Retained Earnings for FY 01:	-\$26,928,239	\$636,112	\$
Per Capita Ending Retained Earnings:	-\$103	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Stark County		
Unit Code	087/000/00	County:	STARK
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,176,284		
Equalized Assessed Valuation	\$98,965,406		
Population:	6,332		
Employees:			
Full Time:	21		
Part Time:	15		
Salaries Paid:	\$641,625		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$2,393,640	\$2,361,562	\$2,369,413
Per Capita Beginning Fund Balance:	\$378	\$356	\$324
Revenue Collected During FY 01:	\$2,308,228	\$3,399,008	\$2,848,268
Expenditures During FY 01:	\$2,372,546	\$3,323,570	\$2,825,322
Per Capita Revenue:	\$365	\$501	\$473
Per Capita Expenditures:	\$375	\$491	\$441
Revenues over (under) Expenditures:	-\$64,318	\$75,438	\$64,310
Ratio of Fund Balance to Expenditures:	99.33%	78.04%	77.15%
Ending Fund Balance for FY 01:	\$2,356,560	\$2,451,230	\$2,403,162
Per Capita Ending Fund Balance:	\$372	\$368	\$352

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$194,797	\$
Total Unreserved Funds:	\$2,356,560	\$2,251,088	\$2,377,805

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$178,900	\$
Per Capita Debt:	\$	\$25	\$
General Obligation Debt over EAV:	0.00%	0.30%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

087/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$116,262	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$21	\$
Revenue Collected During FY 01:	\$	\$119,439	\$
Expenditures During FY 01:	\$	\$121,272	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$1,832	\$
Ratio of Retained Earnings to Expenditures:	0.00%	32.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$114,429	\$
Per Capita Ending Retained Earnings:	\$	\$20	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Stephenson County		
Unit Code	089/000/00	County:	STEPHENSON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,058,564		
Equalized Assessed Valuation	\$524,237,062		
Population:	48,401		
Employees:			
	Full Time:	325	
	Part Time:	70	
	Salaries Paid:	\$12,990,518	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$7,761,425	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$160	\$243	\$218
Revenue Collected During FY 01:	\$17,696,979	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$16,984,736	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$366	\$339	\$320
Per Capita Expenditures:	\$351	\$320	\$306
Revenues over (under) Expenditures:	\$712,243	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	46.99%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$7,980,587	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$165	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$7,980,587	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$10,829,047	\$5,490,838	\$922,567
Per Capita Debt:	\$224	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

089/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	-\$1,177,153	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	-\$24	\$19	\$
Revenue Collected During FY 01:	\$5,999,745	\$1,641,694	\$
Expenditures During FY 01:	\$5,460,990	\$1,797,291	\$
Per Capita Revenue:	\$124	\$37	\$
Per Capita Expenditures:	\$113	\$38	\$
Operating Income (loss):	\$538,755	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	-20.02%	78.64%	0.00%
Ending Retained Earnings for FY 01:	-\$1,093,182	\$636,112	\$
Per Capita Ending Retained Earnings:	-\$23	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Tazewell County		
Unit Code	090/000/00	County:	TAZEWELL
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,960,142		
Equalized Assessed Valuation	\$1,541,186,878		
Population:	125,000		
Employees:			
Full Time:			360
Part Time:			30
Salaries Paid:			\$10,757,093

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$23,452,189	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$188	\$243	\$218
Revenue Collected During FY 01:	\$30,073,933	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$28,965,018	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$241	\$339	\$320
Per Capita Expenditures:	\$232	\$320	\$306
Revenues over (under) Expenditures:	\$1,108,915	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	84.09%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$24,356,984	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$195	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$856,570	\$1,396,659	\$64,380
Total Unreserved Funds:	\$23,500,414	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$420,963	\$5,490,838	\$922,567
Per Capita Debt:	\$3	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

090/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Union County		
Unit Code	091/000/00	County:	UNION
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,218,506		
Equalized Assessed Valuation	\$105,479,961		
Population:	18,293		
Employees:			
Full Time:	100		
Part Time:	20		
Salaries Paid:	\$2,733,377		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$1,781,620	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$97	\$243	\$218
Revenue Collected During FY 01:	\$5,329,712	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,065,404	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$291	\$339	\$320
Per Capita Expenditures:	\$277	\$320	\$306
Revenues over (under) Expenditures:	\$264,308	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	40.39%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$2,045,928	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$112	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$233,621	\$1,396,659	\$64,380
Total Unreserved Funds:	\$1,812,307	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,793,783	\$5,490,838	\$922,567
Per Capita Debt:	\$98	\$75	\$29
General Obligation Debt over EAV:	1.69%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

091/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$891,532	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$49	\$19	\$
Revenue Collected During FY 01:	\$768,315	\$1,641,694	\$
Expenditures During FY 01:	\$772,262	\$1,797,291	\$
Per Capita Revenue:	\$42	\$37	\$
Per Capita Expenditures:	\$42	\$38	\$
Operating Income (loss):	-\$3,947	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	114.93%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$887,585	\$636,112	\$
Per Capita Ending Retained Earnings:	\$49	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Vermilion County		
Unit Code	092/000/00	County:	VERMILION
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,260,586		
Equalized Assessed Valuation	\$685,258,020		
Population:	83,919		
Employees:			
Full Time:			485
Part Time:			159
Salaries Paid:			\$14,222,538

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$23,128,370	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$276	\$243	\$218
Revenue Collected During FY 01:	\$28,348,313	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$26,622,562	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$338	\$339	\$320
Per Capita Expenditures:	\$317	\$320	\$306
Revenues over (under) Expenditures:	\$1,725,751	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	90.39%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$24,063,194	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$287	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$24,063,194	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$5,372,069	\$5,490,838	\$922,567
Per Capita Debt:	\$64	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

092/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	-\$995,680	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	-\$12	\$19	\$
Revenue Collected During FY 01:	\$6,376,218	\$1,641,694	\$
Expenditures During FY 01:	\$6,508,419	\$1,797,291	\$
Per Capita Revenue:	\$76	\$37	\$
Per Capita Expenditures:	\$78	\$38	\$
Operating Income (loss):	-\$132,201	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	-19.17%	78.64%	0.00%
Ending Retained Earnings for FY 01:	-\$1,247,698	\$636,112	\$
Per Capita Ending Retained Earnings:	-\$15	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Wabash County		
Unit Code	093/000/00	County:	WABASH
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,128,250		
Equalized Assessed Valuation	\$97,483,637		
Population:	13,111		
Employees:			
Full Time:	72		
Part Time:	15		
Salaries Paid:	\$1,829,762		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,268,238	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$249	\$243	\$218
Revenue Collected During FY 01:	\$5,508,292	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,956,778	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$420	\$339	\$320
Per Capita Expenditures:	\$378	\$320	\$306
Revenues over (under) Expenditures:	\$551,514	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	77.27%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,830,137	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$292	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,830,137	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

093/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$45,091	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$3	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$5,365	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	-\$5,365	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	740.47%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$39,726	\$636,112	\$
Per Capita Ending Retained Earnings:	\$3	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Warren County		
Unit Code	094/000/00	County:	WARREN
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,791,259		
Equalized Assessed Valuation	\$225,453,211		
Population:	18,735		
Employees:			
Full Time:	60		
Part Time:	39		
Salaries Paid:	\$1,735,679		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$5,067,188	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$270	\$243	\$218
Revenue Collected During FY 01:	\$5,293,713	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,054,110	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$283	\$339	\$320
Per Capita Expenditures:	\$270	\$320	\$306
Revenues over (under) Expenditures:	\$239,603	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	105.00%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$5,306,791	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$283	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,537	\$1,396,659	\$64,380
Total Unreserved Funds:	\$5,289,254	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

094/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Washington County	
Unit Code	095/000/00	County: WASHINGTON
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,401,591	
Equalized Assessed Valuation	\$142,662,962	
Population:	15,149	
Employees:		
Full Time:	65	
Part Time:	40	
Salaries Paid:	\$2,441,364	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$9,363,116	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$618	\$243	\$218
Revenue Collected During FY 01:	\$5,180,049	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,851,744	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$342	\$339	\$320
Per Capita Expenditures:	\$320	\$320	\$306
Revenues over (under) Expenditures:	\$328,305	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	199.75%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$9,691,421	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$640	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,691,421	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

095/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Wayne County		
Unit Code	096/000/00	County:	WAYNE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,348,200		
Equalized Assessed Valuation	\$118,460,210		
Population:	17,151		
Employees:			
Full Time:			69
Part Time:			5
Salaries Paid:			\$1,863,866

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,739,120	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$218	\$243	\$218
Revenue Collected During FY 01:	\$5,050,319	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,069,820	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$294	\$339	\$320
Per Capita Expenditures:	\$296	\$320	\$306
Revenues over (under) Expenditures:	-\$19,501	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	74.91%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,797,657	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$221	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$283,716	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,513,941	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$493,926	\$5,490,838	\$922,567
Per Capita Debt:	\$29	\$75	\$29
General Obligation Debt over EAV:	0.41%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

096/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	White County		
Unit Code	097/000/00	County:	WHITE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,278,955		
Equalized Assessed Valuation	\$110,100,697		
Population:	15,371		
Employees:			
Full Time:	84		
Part Time:	18		
Salaries Paid:	\$2,163,487		

Blended Component Units
Empty box for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,796,235	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$247	\$243	\$218
Revenue Collected During FY 01:	\$4,765,141	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,668,471	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$310	\$339	\$320
Per Capita Expenditures:	\$304	\$320	\$306
Revenues over (under) Expenditures:	\$96,670	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	84.37%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,938,786	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$256	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,516	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,933,270	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$97,543	\$5,490,838	\$922,567
Per Capita Debt:	\$6	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

097/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$150,183	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$10	\$19	\$
Revenue Collected During FY 01:	\$581,996	\$1,641,694	\$
Expenditures During FY 01:	\$667,303	\$1,797,291	\$
Per Capita Revenue:	\$38	\$37	\$
Per Capita Expenditures:	\$43	\$38	\$
Operating Income (loss):	-\$85,307	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	9.72%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$64,876	\$636,112	\$
Per Capita Ending Retained Earnings:	\$4	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Whiteside County		
Unit Code	098/000/00	County:	WHITESIDE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,565,610		
Equalized Assessed Valuation	\$606,429,536		
Population:	60,653		
Employees:			
Full Time:	210		
Part Time:	499		
Salaries Paid:	\$7,903,361		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$14,385,483	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$237	\$243	\$218
Revenue Collected During FY 01:	\$23,048,226	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$23,047,856	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$380	\$339	\$320
Per Capita Expenditures:	\$380	\$320	\$306
Revenues over (under) Expenditures:	\$370	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	59.92%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$13,810,103	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$228	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$977,428	\$1,396,659	\$64,380
Total Unreserved Funds:	\$12,832,675	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$8,827,118	\$5,490,838	\$922,567
Per Capita Debt:	\$146	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

098/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Greater than 275,000

Local Government Profile

Unit Name	Will County		
Unit Code	099/000/00	County:	WILL
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$94,280,121		
Equalized Assessed Valuation	\$33,812,484,696		
Population:	536,416		
Employees:			
Full Time:	1,733		
Part Time:	150		
Salaries Paid:	\$62,908,457		

Blended Component Units

Number Submitted = 1
will county forest preserve

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$58,578,605	\$133,208,693	\$67,237,409
Per Capita Beginning Fund Balance:	\$109	\$204	\$158
Revenue Collected During FY 01:	\$158,465,625	\$175,272,105	\$158,465,625
Expenditures During FY 01:	\$152,977,566	\$164,586,576	\$152,977,566
Per Capita Revenue:	\$295	\$306	\$300
Per Capita Expenditures:	\$285	\$286	\$285
Revenues over (under) Expenditures:	\$5,488,059	\$10,685,530	\$11,347,273
Ratio of Fund Balance to Expenditures:	41.99%	76.69%	77.93%
Ending Fund Balance for FY 01:	\$64,231,517	\$143,481,788	\$79,784,149
Per Capita Ending Fund Balance:	\$120	\$222	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$674,424	\$25,591,892	\$10,812,025
Total Unreserved Funds:	\$63,557,093	\$117,889,896	\$76,093,877

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$145,898,893	\$202,963,456	\$72,483,284
Per Capita Debt:	\$272	\$281	\$148
General Obligation Debt over EAV:	0.37%	0.34%	0.06%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

099/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$22,549,217	\$25,391,028
Per Capita Beginning Retained Earnings for FY 01:	\$	\$39	\$28
Revenue Collected During FY 01:	\$	\$19,842,290	\$11,594,316
Expenditures During FY 01:	\$	\$19,671,825	\$13,352,091
Per Capita Revenue:	\$	\$32	\$42
Per Capita Expenditures:	\$	\$31	\$45
Operating Income (loss):	\$	\$170,465	\$
Ratio of Retained Earnings to Expenditures:	0.00%	421.63%	189.42%
Ending Retained Earnings for FY 01:	\$	\$46,102,115	\$32,155,216
Per Capita Ending Retained Earnings:	\$	\$66	\$76



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Greater than 275,000

Local Government Profile

Unit Name	Winnebago County		
Unit Code	101/000/00	County:	WINNEBAGO
Fiscal Year End:	9/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$129,938,152		
Equalized Assessed Valuation	\$9,427,428,872		
Population:	278,418		
Employees:			
Full Time:	1,325		
Part Time:	235		
Salaries Paid:	\$44,381,270		

Blended Component Units
<p>Number Submitted = 1</p> <p>Forest Preserve District</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$38,205,892	\$133,208,693	\$67,237,409
Per Capita Beginning Fund Balance:	\$137	\$204	\$158
Revenue Collected During FY 01:	\$83,611,977	\$175,272,105	\$158,465,625
Expenditures During FY 01:	\$77,037,023	\$164,586,576	\$152,977,566
Per Capita Revenue:	\$300	\$306	\$300
Per Capita Expenditures:	\$277	\$286	\$285
Revenues over (under) Expenditures:	\$6,574,954	\$10,685,530	\$11,347,273
Ratio of Fund Balance to Expenditures:	52.56%	76.69%	77.93%
Ending Fund Balance for FY 01:	\$40,489,443	\$143,481,788	\$79,784,149
Per Capita Ending Fund Balance:	\$145	\$222	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,812,025	\$25,591,892	\$10,812,025
Total Unreserved Funds:	\$29,677,418	\$117,889,896	\$76,093,877

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$27,262,383	\$202,963,456	\$72,483,284
Per Capita Debt:	\$98	\$281	\$148
General Obligation Debt over EAV:	0.06%	0.34%	0.06%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

101/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$4,618,836	\$22,549,217	\$25,391,028
Per Capita Beginning Retained Earnings for FY 01:	\$17	\$39	\$28
Revenue Collected During FY 01:	\$11,594,316	\$19,842,290	\$11,594,316
Expenditures During FY 01:	\$13,352,091	\$19,671,825	\$13,352,091
Per Capita Revenue:	\$42	\$32	\$42
Per Capita Expenditures:	\$48	\$31	\$45
Operating Income (loss):	-\$1,757,775	\$170,465	\$
Ratio of Retained Earnings to Expenditures:	37.23%	421.63%	189.42%
Ending Retained Earnings for FY 01:	\$4,971,624	\$46,102,115	\$32,155,216
Per Capita Ending Retained Earnings:	\$18	\$66	\$76



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Woodford County		
Unit Code	102/000/00	County:	WOODFORD
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,366,413		
Equalized Assessed Valuation	\$514,408,563		
Population:	35,469		
Employees:			
Full Time:			100
Part Time:			60
Salaries Paid:			\$3,283,054

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$10,141,314	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$286	\$243	\$218
Revenue Collected During FY 01:	\$8,631,124	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$8,104,437	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$243	\$339	\$320
Per Capita Expenditures:	\$228	\$320	\$306
Revenues over (under) Expenditures:	\$526,687	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	128.48%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$10,412,501	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$294	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,280,741	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,131,760	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$6,055,000	\$5,490,838	\$922,567
Per Capita Debt:	\$171	\$75	\$29
General Obligation Debt over EAV:	1.18%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

102/000/00

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$