



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Jackson County	
<b>Unit Code</b>	039/000/00	<b>County:</b> JACKSON
<b>Fiscal Year End:</b>	11/30/2003	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$27,213,664	
<b>Equalized Assessed Valuation</b>	\$447,521,128	
<b>Population:</b>	58,976	
<b>Employees:</b>		
<b>Full Time:</b>	390	
<b>Part Time:</b>	107	
<b>Salaries Paid:</b>	\$13,581,289	

#### Blended Component Units

Blended Component Units
-------------------------

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$13,916,982	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$236	\$285	\$246
Revenue Collected During FY 03:	\$12,387,759	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$12,338,122	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$210	\$392	\$339
Per Capita Expenditures:	\$209	\$385	\$339
Revenues over (under) Expenditures:	\$49,637	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	111.36%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$13,739,885	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$233	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,234,436	\$1,907,092	\$126,081
Total Unreserved Funds:	\$1,505,449	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$422,377	\$6,713,341	\$1,872,692
Per Capita Debt:	\$7	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$5,878,299</b>	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	<b>\$100</b>	\$29	\$
Revenue Collected During FY 03:	<b>\$9,620,589</b>	\$1,672,085	\$
Expenditures During FY 03:	<b>\$10,177,468</b>	\$1,837,889	\$
Per Capita Revenue:	<b>\$163</b>	\$42	\$
Per Capita Expenditures:	<b>\$173</b>	\$42	\$
Operating Income (loss):	<b>-\$556,879</b>	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	<b>52.69%</b>	75.29%	0.00%
Ending Retained Earnings for FY 03:	<b>\$5,362,420</b>	\$3,071,533	\$
Per Capita Ending Retained Earnings:	<b>\$91</b>	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Jasper County	
<b>Unit Code</b>	040/000/00	<b>County:</b> JASPER
<b>Fiscal Year End:</b>	11/30/2003	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$7,367,653	
<b>Equalized Assessed Valuation</b>	\$205,975,528	
<b>Population:</b>	10,117	
<b>Employees:</b>		
<b>Full Time:</b>	84	
<b>Part Time:</b>	30	
<b>Salaries Paid:</b>	\$2,607,459	

Blended Component Units
Number Submitted = 1
Health Department

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,571,285	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$254	\$285	\$246
Revenue Collected During FY 03:	\$5,758,714	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,572,769	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$569	\$392	\$339
Per Capita Expenditures:	\$551	\$385	\$339
Revenues over (under) Expenditures:	\$185,945	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	48.85%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$2,722,539	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$269	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$78,210	\$1,907,092	\$126,081
Total Unreserved Funds:	\$2,644,329	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$898,177	\$6,713,341	\$1,872,692
Per Capita Debt:	\$89	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$575,537</b>	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	<b>\$57</b>	\$29	\$
Revenue Collected During FY 03:	<b>\$1,331,942</b>	\$1,672,085	\$
Expenditures During FY 03:	<b>\$1,181,095</b>	\$1,837,889	\$
Per Capita Revenue:	<b>\$132</b>	\$42	\$
Per Capita Expenditures:	<b>\$117</b>	\$42	\$
Operating Income (loss):	<b>\$150,847</b>	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	<b>61.50%</b>	75.29%	0.00%
Ending Retained Earnings for FY 03:	<b>\$726,384</b>	\$3,071,533	\$
Per Capita Ending Retained Earnings:	<b>\$72</b>	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Jefferson County		
<b>Unit Code</b>	041/000/00	<b>County:</b>	JEFFERSON
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$9,884,126		
<b>Equalized Assessed Valuation</b>	\$305,865,161		
<b>Population:</b>	40,334		
<b>Employees:</b>			
	<b>Full Time:</b>	167	
	<b>Part Time:</b>	44	
	<b>Salaries Paid:</b>	\$4,157,120	

#### Blended Component Units

<div style="border: 1px solid black; height: 100%;"></div>
--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$5,171,010	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$128	\$285	\$246
Revenue Collected During FY 03:	\$7,820,479	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,317,461	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$194	\$392	\$339
Per Capita Expenditures:	\$206	\$385	\$339
Revenues over (under) Expenditures:	-\$496,982	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	56.20%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,674,028	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$116	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$167,060	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,506,968	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$14,829,231	\$6,713,341	\$1,872,692
Per Capita Debt:	\$368	\$123	\$80
General Obligation Debt over EAV:	4.82%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$448,722</b>	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	<b>\$11</b>	\$29	\$
Revenue Collected During FY 03:	<b>\$318,490</b>	\$1,672,085	\$
Expenditures During FY 03:	<b>\$252,671</b>	\$1,837,889	\$
Per Capita Revenue:	<b>\$8</b>	\$42	\$
Per Capita Expenditures:	<b>\$6</b>	\$42	\$
Operating Income (loss):	<b>\$65,819</b>	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	<b>203.64%</b>	75.29%	0.00%
Ending Retained Earnings for FY 03:	<b>\$514,541</b>	\$3,071,533	\$
Per Capita Ending Retained Earnings:	<b>\$13</b>	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Jersey County		
<b>Unit Code</b>	042/000/00	<b>County:</b>	JERSEY
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,671,247		
<b>Equalized Assessed Valuation</b>	\$240,321,330		
<b>Population:</b>	21,668		
<b>Employees:</b>			
	<b>Full Time:</b>	73	
	<b>Part Time:</b>	17	
	<b>Salaries Paid:</b>	\$2,370,808	

#### Blended Component Units

<div style="border: 1px solid black; height: 100%;"></div>
--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,275,523	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$290	\$285	\$246
Revenue Collected During FY 03:	\$6,105,374	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,891,147	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$282	\$392	\$339
Per Capita Expenditures:	\$272	\$385	\$339
Revenues over (under) Expenditures:	\$214,227	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	108.67%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$6,401,966	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$295	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$6,401,966	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,760,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$81	\$123	\$80
General Obligation Debt over EAV:	0.73%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Jo Daviess County	
<b>Unit Code</b>	043/000/00	<b>County:</b> JO DAVIESS
<b>Fiscal Year End:</b>	11/30/2003	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$12,490,418	
<b>Equalized Assessed Valuation</b>	\$499,550,463	
<b>Population:</b>	22,390	
<b>Employees:</b>		
<b>Full Time:</b>	126	
<b>Part Time:</b>	64	
<b>Salaries Paid:</b>	\$3,756,525	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$10,006,336	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$447	\$285	\$246
Revenue Collected During FY 03:	\$12,381,149	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$11,964,769	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$553	\$392	\$339
Per Capita Expenditures:	\$534	\$385	\$339
Revenues over (under) Expenditures:	\$416,380	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	86.89%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$10,396,692	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$464	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$56,308	\$1,907,092	\$126,081
Total Unreserved Funds:	\$10,340,384	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$98,486	\$6,713,341	\$1,872,692
Per Capita Debt:	\$4	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Johnson County	
<b>Unit Code</b>	044/000/00	<b>County:</b> JOHNSON
<b>Fiscal Year End:</b>	11/30/2003	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$6,060,167	
<b>Equalized Assessed Valuation</b>	\$76,503,576	
<b>Population:</b>	11,347	
<b>Employees:</b>		
<b>Full Time:</b>	60	
<b>Part Time:</b>	25	
<b>Salaries Paid:</b>	\$2,038,432	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,130,805	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$540	\$285	\$246
Revenue Collected During FY 03:	\$4,156,668	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$3,885,058	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$366	\$392	\$339
Per Capita Expenditures:	\$342	\$385	\$339
Revenues over (under) Expenditures:	\$271,610	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	160.29%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$6,227,175	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$549	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$426,785	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,800,390	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,247,800	\$6,713,341	\$1,872,692
Per Capita Debt:	\$110	\$123	\$80
General Obligation Debt over EAV:	1.25%	0.43%	0.00%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$173,988</b>	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	<b>\$15</b>	\$29	\$
Revenue Collected During FY 03:	<b>\$207,107</b>	\$1,672,085	\$
Expenditures During FY 03:	<b>\$254,794</b>	\$1,837,889	\$
Per Capita Revenue:	<b>\$18</b>	\$42	\$
Per Capita Expenditures:	<b>\$22</b>	\$42	\$
Operating Income (loss):	<b>-\$47,687</b>	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	<b>49.57%</b>	75.29%	0.00%
Ending Retained Earnings for FY 03:	<b>\$126,301</b>	\$3,071,533	\$
Per Capita Ending Retained Earnings:	<b>\$11</b>	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater than 275,000**

#### Local Government Profile

<b>Unit Name</b>	Kane County	
<b>Unit Code</b>	045/000/00	<b>County:</b> KANE
<b>Fiscal Year End:</b>	11/30/2003	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$264,384,362	
<b>Equalized Assessed Valuation</b>	\$10,128,677,901	
<b>Population:</b>	457,122	
<b>Employees:</b>		
<b>Full Time:</b>	1,178	
<b>Part Time:</b>	122	
<b>Salaries Paid:</b>	\$46,365,559	

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 03:	\$81,080,010	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$177	\$233	\$217
Revenue Collected During FY 03:	\$119,018,557	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$109,753,966	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$260	\$327	\$327
Per Capita Expenditures:	\$240	\$306	\$305
Revenues over (under) Expenditures:	\$9,264,591	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	78.68%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$86,357,957	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$189	\$205	\$187

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,912,363	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$80,445,594	\$100,563,898	\$79,553,063

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$172,103,006	\$140,735,755	\$112,191,436
Per Capita Debt:	\$376	\$226	\$182
General Obligation Debt over EAV:	1.16%	104.63%	0.29%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$32,848,621</b>	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	<b>\$72</b>	\$94	\$59
Revenue Collected During FY 03:	<b>\$7,460,595</b>	\$18,121,330	\$11,406,321
Expenditures During FY 03:	<b>\$1,585,158</b>	\$17,690,702	\$11,217,494
Per Capita Revenue:	<b>\$16</b>	\$33	\$40
Per Capita Expenditures:	<b>\$3</b>	\$31	\$37
Operating Income (loss):	<b>\$5,875,437</b>	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	<b>2355.75%</b>	564.94%	154.84%
Ending Retained Earnings for FY 03:	<b>\$37,342,435</b>	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	<b>\$82</b>	\$94	\$65



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Kankakee County	
<b>Unit Code</b>	046/000/00	<b>County:</b> KANKAKEE
<b>Fiscal Year End:</b>	11/30/2003	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$86,922,555	
<b>Equalized Assessed Valuation</b>	\$1,423,469,435	
<b>Population:</b>	103,833	
<b>Employees:</b>		
<b>Full Time:</b>	426	
<b>Part Time:</b>	95	
<b>Salaries Paid:</b>	\$15,042,792	

Blended Component Units
<b>Number Submitted = 4</b>
Kankakee County
Kankakee County Emergency Telephone System
Kankakee County Health Department
Veterans Administration Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$23,018,760	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$222	\$285	\$246
Revenue Collected During FY 03:	\$34,233,210	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$32,150,975	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$330	\$392	\$339
Per Capita Expenditures:	\$310	\$385	\$339
Revenues over (under) Expenditures:	\$2,082,235	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	79.03%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$25,410,079	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$245	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$475,746	\$1,907,092	\$126,081
Total Unreserved Funds:	\$24,934,333	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$14,186,874	\$6,713,341	\$1,872,692
Per Capita Debt:	\$137	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$4,676,736</b>	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	<b>\$45</b>	\$29	\$
Revenue Collected During FY 03:	<b>\$1,942,345</b>	\$1,672,085	\$
Expenditures During FY 03:	<b>\$1,979,107</b>	\$1,837,889	\$
Per Capita Revenue:	<b>\$19</b>	\$42	\$
Per Capita Expenditures:	<b>\$19</b>	\$42	\$
Operating Income (loss):	<b>-\$36,762</b>	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	<b>234.45%</b>	75.29%	0.00%
Ending Retained Earnings for FY 03:	<b>\$4,639,974</b>	\$3,071,533	\$
Per Capita Ending Retained Earnings:	<b>\$45</b>	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Kendall County	
<b>Unit Code</b>	047/000/00	<b>County:</b> KENDALL
<b>Fiscal Year End:</b>	11/30/2003	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$28,686,319	
<b>Equalized Assessed Valuation</b>	\$1,386,673,491	
<b>Population:</b>	58,227	
<b>Employees:</b>		
<b>Full Time:</b>	165	
<b>Part Time:</b>	20	
<b>Salaries Paid:</b>	\$9,536,689	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$14,323,134	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$246	\$285	\$246
Revenue Collected During FY 03:	\$27,557,760	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$26,293,811	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$473	\$392	\$339
Per Capita Expenditures:	\$452	\$385	\$339
Revenues over (under) Expenditures:	\$1,263,949	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	54.76%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$14,397,414	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$247	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,740,746	\$1,907,092	\$126,081
Total Unreserved Funds:	\$9,656,668	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$11,508,635	\$6,713,341	\$1,872,692
Per Capita Debt:	\$198	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Knox County	
<b>Unit Code</b>	048/000/00	<b>County:</b> KNOX
<b>Fiscal Year End:</b>	11/30/2003	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$35,049,418	
<b>Equalized Assessed Valuation</b>	\$618,219,901	
<b>Population:</b>	55,314	
<b>Employees:</b>		
<b>Full Time:</b>	366	
<b>Part Time:</b>	84	
<b>Salaries Paid:</b>	\$10,976,858	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$11,947,350	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$216	\$285	\$246
Revenue Collected During FY 03:	\$18,740,655	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$19,036,986	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$339	\$392	\$339
Per Capita Expenditures:	\$344	\$385	\$339
Revenues over (under) Expenditures:	-\$296,331	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	63.68%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$12,122,845	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$219	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,014,956	\$1,907,092	\$126,081
Total Unreserved Funds:	\$12,122,845	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$11,478,508	\$6,713,341	\$1,872,692
Per Capita Debt:	\$208	\$123	\$80
General Obligation Debt over EAV:	1.65%	0.43%	0.00%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$5,197,455	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$94	\$29	\$
Revenue Collected During FY 03:	\$11,233,538	\$1,672,085	\$
Expenditures During FY 03:	\$9,362,343	\$1,837,889	\$
Per Capita Revenue:	\$203	\$42	\$
Per Capita Expenditures:	\$169	\$42	\$
Operating Income (loss):	\$1,871,195	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	23.72%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$2,220,620	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$40	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Greater than 275,000**

#### Local Government Profile

<b>Unit Name</b>	Lake County		
<b>Unit Code</b>	049/000/00	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$486,233,381		
<b>Equalized Assessed Valuation</b>	\$19,797,165,098		
<b>Population:</b>	678,500		
<b>Employees:</b>			
	<b>Full Time:</b>	2,511	
	<b>Part Time:</b>	433	
	<b>Salaries Paid:</b>	\$130,808,630	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$188,764,974	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$278	\$233	\$217
Revenue Collected During FY 03:	\$265,254,593	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$262,240,687	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$391	\$327	\$327
Per Capita Expenditures:	\$387	\$306	\$305
Revenues over (under) Expenditures:	\$3,013,906	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	70.28%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$184,300,763	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$272	\$205	\$187

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$186,795	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$184,113,968	\$100,563,898	\$79,553,063

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$79,276,719	\$140,735,755	\$112,191,436
Per Capita Debt:	\$117	\$226	\$182
General Obligation Debt over EAV:	0.01%	104.63%	0.29%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$191,853,181</b>	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	<b>\$283</b>	\$94	\$59
Revenue Collected During FY 03:	<b>\$38,343,236</b>	\$18,121,330	\$11,406,321
Expenditures During FY 03:	<b>\$31,284,815</b>	\$17,690,702	\$11,217,494
Per Capita Revenue:	<b>\$57</b>	\$33	\$40
Per Capita Expenditures:	<b>\$46</b>	\$31	\$37
Operating Income (loss):	<b>\$7,058,421</b>	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	<b>635.81%</b>	564.94%	154.84%
Ending Retained Earnings for FY 03:	<b>\$198,911,602</b>	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	<b>\$293</b>	\$94	\$65



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Lasalle County	
<b>Unit Code</b>	050/000/00	<b>County:</b> LASALLE
<b>Fiscal Year End:</b>	11/30/2003	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$21,497,386	
<b>Equalized Assessed Valuation</b>	\$1,775,174,303	
<b>Population:</b>	11,580	
<b>Employees:</b>		
<b>Full Time:</b>	530	
<b>Part Time:</b>	10	
<b>Salaries Paid:</b>	\$17,318,618	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$23,036,028	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$1,989	\$285	\$246
Revenue Collected During FY 03:	\$37,839,281	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$37,780,741	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$3,268	\$392	\$339
Per Capita Expenditures:	\$3,263	\$385	\$339
Revenues over (under) Expenditures:	\$58,540	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	50.96%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$19,253,667	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$1,663	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,674,448	\$1,907,092	\$126,081
Total Unreserved Funds:	\$13,579,219	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$15,316,917	\$6,713,341	\$1,872,692
Per Capita Debt:	\$1,323	\$123	\$80
General Obligation Debt over EAV:	0.80%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$700,327</b>	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	<b>\$60</b>	\$29	\$
Revenue Collected During FY 03:	<b>\$4,284,567</b>	\$1,672,085	\$
Expenditures During FY 03:	<b>\$4,932,071</b>	\$1,837,889	\$
Per Capita Revenue:	<b>\$370</b>	\$42	\$
Per Capita Expenditures:	<b>\$426</b>	\$42	\$
Operating Income (loss):	<b>-\$647,504</b>	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	<b>1.07%</b>	75.29%	0.00%
Ending Retained Earnings for FY 03:	<b>\$52,823</b>	\$3,071,533	\$
Per Capita Ending Retained Earnings:	<b>\$5</b>	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Lawrence County		
<b>Unit Code</b>	051/000/00	<b>County:</b>	LAWRENCE
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,073,218		
<b>Equalized Assessed Valuation</b>	\$94,276,572		
<b>Population:</b>	15,929		
<b>Employees:</b>			
	<b>Full Time:</b>		50
	<b>Part Time:</b>		22
	<b>Salaries Paid:</b>		\$1,516,513

#### Blended Component Units

<div style="border: 1px solid black; height: 100%;"></div>
--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,487,459	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$156	\$285	\$246
Revenue Collected During FY 03:	\$4,385,807	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$4,479,691	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$275	\$392	\$339
Per Capita Expenditures:	\$281	\$385	\$339
Revenues over (under) Expenditures:	-\$93,884	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	53.43%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$2,393,575	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$150	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,693	\$1,907,092	\$126,081
Total Unreserved Funds:	\$2,379,882	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$952,361	\$6,713,341	\$1,872,692
Per Capita Debt:	\$60	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	-\$14,936	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$1	\$29	\$
Revenue Collected During FY 03:	\$300,866	\$1,672,085	\$
Expenditures During FY 03:	\$180,236	\$1,837,889	\$
Per Capita Revenue:	\$19	\$42	\$
Per Capita Expenditures:	\$11	\$42	\$
Operating Income (loss):	\$120,630	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	58.64%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$105,694	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$7	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Lee County		
<b>Unit Code</b>	052/000/00	<b>County:</b>	LEE
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$12,421,033		
<b>Equalized Assessed Valuation</b>	\$519,739,605		
<b>Population:</b>	35,971		
<b>Employees:</b>			
	<b>Full Time:</b>	142	
	<b>Part Time:</b>	78	
	<b>Salaries Paid:</b>	\$5,601,812	

#### Blended Component Units

<div style="border: 1px solid black; height: 100%;"></div>
--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,817,991	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$273	\$285	\$246
Revenue Collected During FY 03:	\$12,827,889	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$12,314,908	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$357	\$392	\$339
Per Capita Expenditures:	\$342	\$385	\$339
Revenues over (under) Expenditures:	\$512,981	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	69.73%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$8,587,291	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$239	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$8,587,291	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$7,784,610	\$6,713,341	\$1,872,692
Per Capita Debt:	\$216	\$123	\$80
General Obligation Debt over EAV:	1.41%	0.43%	0.00%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Livingston County		
<b>Unit Code</b>	053/000/00	<b>County:</b>	LIVINGSTON
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$29,894,981		
<b>Equalized Assessed Valuation</b>	\$501,656,520		
<b>Population:</b>	39,208		
<b>Employees:</b>			
	<b>Full Time:</b>	268	
	<b>Part Time:</b>	149	
	<b>Salaries Paid:</b>	\$9,067,309	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$27,720,147	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$707	\$285	\$246
Revenue Collected During FY 03:	\$23,632,655	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$19,060,767	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$603	\$392	\$339
Per Capita Expenditures:	\$486	\$385	\$339
Revenues over (under) Expenditures:	\$4,571,888	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	169.80%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$32,364,443	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$825	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,001,900	\$1,907,092	\$126,081
Total Unreserved Funds:	\$31,362,543	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,960,636	\$6,713,341	\$1,872,692
Per Capita Debt:	\$50	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$1,016,305</b>	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	<b>\$26</b>	\$29	\$
Revenue Collected During FY 03:	<b>\$4,192,206</b>	\$1,672,085	\$
Expenditures During FY 03:	<b>\$4,560,989</b>	\$1,837,889	\$
Per Capita Revenue:	<b>\$107</b>	\$42	\$
Per Capita Expenditures:	<b>\$116</b>	\$42	\$
Operating Income (loss):	<b>-\$368,783</b>	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	<b>61.22%</b>	75.29%	0.00%
Ending Retained Earnings for FY 03:	<b>\$2,792,096</b>	\$3,071,533	\$
Per Capita Ending Retained Earnings:	<b>\$71</b>	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Logan County		
<b>Unit Code</b>	054/000/00	<b>County:</b>	LOGAN
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,913,725		
<b>Equalized Assessed Valuation</b>	\$383,629,004		
<b>Population:</b>	31,183		
<b>Employees:</b>			
	<b>Full Time:</b>	128	
	<b>Part Time:</b>	74	
	<b>Salaries Paid:</b>	\$4,509,713	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$10,764,783</b>	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	<b>\$345</b>	\$285	\$246
Revenue Collected During FY 03:	<b>\$9,356,389</b>	\$16,681,340	\$8,772,982
Expenditures During FY 03:	<b>\$9,688,629</b>	\$16,074,328	\$8,485,666
Per Capita Revenue:	<b>\$300</b>	\$392	\$339
Per Capita Expenditures:	<b>\$311</b>	\$385	\$339
Revenues over (under) Expenditures:	<b>-\$332,240</b>	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	<b>109.00%</b>	77.75%	73.13%
Ending Fund Balance for FY 03:	<b>\$10,560,277</b>	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	<b>\$339</b>	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$12,095</b>	\$1,907,092	\$126,081
Total Unreserved Funds:	<b>\$10,548,182</b>	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$567,604</b>	\$6,713,341	\$1,872,692
Per Capita Debt:	<b>\$18</b>	\$123	\$80
General Obligation Debt over EAV:	<b>0.00%</b>	0.43%	0.00%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$