



Fiscal Year 2003

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:	11/30/2003	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$41,672,820	
Equalized Assessed Valuation	\$737,967,525	
Population:	83,919	
Employees:		
Full Time:	518	
Part Time:	157	
Salaries Paid:	\$17,063,469	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$24,388,100	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$291	\$285	\$246
Revenue Collected During FY 03:	\$26,054,976	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$28,491,752	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$310	\$392	\$339
Per Capita Expenditures:	\$340	\$385	\$339
Revenues over (under) Expenditures:	-\$2,436,776	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	76.79%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$21,879,988	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$261	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,862,018	\$1,907,092	\$126,081
Total Unreserved Funds:	\$20,017,970	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$4,578,427	\$6,713,341	\$1,872,692
Per Capita Debt:	\$55	\$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:	-\$1,773,898	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$21	\$29	\$
Revenue Collected During FY 03:	\$8,471,420	\$1,672,085	\$
Expenditures During FY 03:	\$8,163,225	\$1,837,889	\$
Per Capita Revenue:	\$101	\$42	\$
Per Capita Expenditures:	\$97	\$42	\$
Operating Income (loss):	\$308,195	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	-19.29%	75.29%	0.00%
Ending Retained Earnings for FY 03:	-\$1,574,735	\$3,071,533	\$
Per Capita Ending Retained Earnings:	-\$19	\$30	\$



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:	\$34,361	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$3	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$5,365	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	-\$5,365	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	540.47%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$28,996	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$2	\$30	\$



Fiscal Year 2003

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:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,574,441		
Equalized Assessed Valuation	\$224,441,794		
Population:	18,735		
Employees:			
	Full Time:	60	
	Part Time:	39	
	Salaries Paid:	\$1,761,348	

Blended Component Units

<p>Blended Component Units</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,623,267	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$247	\$285	\$246
Revenue Collected During FY 03:	\$4,955,369	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,066,490	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$264	\$392	\$339
Per Capita Expenditures:	\$270	\$385	\$339
Revenues over (under) Expenditures:	-\$111,121	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	89.06%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,512,146	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$241	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,871	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,508,275	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$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

Unit Name	Washington County	
Unit Code	095/000/00	County: WASHINGTO
Fiscal Year End:	11/30/2003	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,242,764	
Equalized Assessed Valuation	\$159,037,589	
Population:	15,200	
Employees:		
Full Time:	70	
Part Time:	43	
Salaries Paid:	\$2,590,442	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,692,898	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$638	\$285	\$246
Revenue Collected During FY 03:	\$5,146,608	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,450,300	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$339	\$392	\$339
Per Capita Expenditures:	\$359	\$385	\$339
Revenues over (under) Expenditures:	-\$303,692	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	172.27%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$9,389,206	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$618	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$9,389,206	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$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

Unit Name	Wayne County	
Unit Code	096/000/00	County: WAYNE
Fiscal Year End:	11/30/2003	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$5,204,196	
Equalized Assessed Valuation	\$115,622,786	
Population:	17,151	
Employees:		
Full Time:	70	
Part Time:	4	
Salaries Paid:	\$1,942,655	

Blended Component Units

<p>Blended Component Units</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,914,273	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$228	\$285	\$246
Revenue Collected During FY 03:	\$4,988,203	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,317,292	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$291	\$392	\$339
Per Capita Expenditures:	\$310	\$385	\$339
Revenues over (under) Expenditures:	-\$329,089	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	69.74%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,708,426	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$216	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$705,584	\$1,907,092	\$126,081
Total Unreserved Funds:	\$3,002,842	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$389,521	\$6,713,341	\$1,872,692
Per Capita Debt:	\$23	\$123	\$80
General Obligation Debt over EAV:	0.33%	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

Unit Name	White County		
Unit Code	097/000/00	County:	WHITE
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,823,470		
Equalized Assessed Valuation	\$135,480,605		
Population:	15,371		
Employees:			
	Full Time:	84	
	Part Time:	18	
	Salaries Paid:	\$2,079,175	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,696,498	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$240	\$285	\$246
Revenue Collected During FY 03:	\$5,033,656	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$4,946,688	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$327	\$392	\$339
Per Capita Expenditures:	\$322	\$385	\$339
Revenues over (under) Expenditures:	\$86,968	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	76.48%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,783,466	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$246	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,950	\$1,907,092	\$126,081
Total Unreserved Funds:	\$3,769,516	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$26,644	\$6,713,341	\$1,872,692
Per Capita Debt:	\$2	\$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:	-\$27,976	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$2	\$29	\$
Revenue Collected During FY 03:	\$425,201	\$1,672,085	\$
Expenditures During FY 03:	\$490,951	\$1,837,889	\$
Per Capita Revenue:	\$28	\$42	\$
Per Capita Expenditures:	\$32	\$42	\$
Operating Income (loss):	-\$65,750	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	-19.09%	75.29%	0.00%
Ending Retained Earnings for FY 03:	-\$93,726	\$3,071,533	\$
Per Capita Ending Retained Earnings:	-\$6	\$30	\$



Fiscal Year 2003

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:	11/30/2003	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$16,697,137	
Equalized Assessed Valuation	\$625,260,978	
Population:	61,563	
Employees:		
Full Time:	209	
Part Time:	503	
Salaries Paid:	\$8,721,075	

Blended Component Units

<p>Blended Component Units</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$16,629,734	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$270	\$285	\$246
Revenue Collected During FY 03:	\$19,763,309	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$21,004,288	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$321	\$392	\$339
Per Capita Expenditures:	\$341	\$385	\$339
Revenues over (under) Expenditures:	-\$1,240,979	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	73.26%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$15,388,755	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$250	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,403	\$1,907,092	\$126,081
Total Unreserved Funds:	\$15,367,352	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$8,489,717	\$6,713,341	\$1,872,692
Per Capita Debt:	\$138	\$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 Greater than 275,000

Local Government Profile

Unit Name	Will County		
Unit Code	099/000/00	County:	WILL
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$235,302,898		
Equalized Assessed Valuation	\$34,626,301,356		
Population:	586,704		
Employees:			
	Full Time:	1,892	
	Part Time:	120	
	Salaries Paid:	\$74,190,250	

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 03:	\$71,601,826	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$122	\$233	\$217
Revenue Collected During FY 03:	\$184,805,409	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$177,298,686	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$315	\$327	\$327
Per Capita Expenditures:	\$302	\$306	\$305
Revenues over (under) Expenditures:	\$7,506,723	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	44.55%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$78,992,567	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$135	\$205	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$332,036	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$78,660,531	\$100,563,898	\$79,553,063

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$145,106,153	\$140,735,755	\$112,191,436
Per Capita Debt:	\$247	\$226	\$182
General Obligation Debt over EAV:	0.35%	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:	\$	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	\$	\$94	\$59
Revenue Collected During FY 03:	\$	\$18,121,330	\$11,406,321
Expenditures During FY 03:	\$	\$17,690,702	\$11,217,494
Per Capita Revenue:	\$	\$33	\$40
Per Capita Expenditures:	\$	\$31	\$37
Operating Income (loss):	\$	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	0.00%	564.94%	154.84%
Ending Retained Earnings for FY 03:	\$	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	\$	\$94	\$65



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name	Winnebago County		
Unit Code	101/000/00	County:	WINNEBAGO
Fiscal Year End:	9/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$130,608,747		
Equalized Assessed Valuation	\$3,468,314,036		
Population:	278,418		
Employees:			
	Full Time:	1,300	
	Part Time:	250	
	Salaries Paid:	\$46,094,005	

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 03:	\$44,901,297	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$161	\$233	\$217
Revenue Collected During FY 03:	\$94,920,957	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$85,628,066	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$341	\$327	\$327
Per Capita Expenditures:	\$308	\$306	\$305
Revenues over (under) Expenditures:	\$9,292,891	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	60.24%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$51,582,653	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$185	\$205	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$559,299	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$51,023,354	\$100,563,898	\$79,553,063

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$32,616,732	\$140,735,755	\$112,191,436
Per Capita Debt:	\$117	\$226	\$182
General Obligation Debt over EAV:	0.22%	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:	\$12,912,906	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	\$46	\$94	\$59
Revenue Collected During FY 03:	\$12,485,398	\$18,121,330	\$11,406,321
Expenditures During FY 03:	\$14,565,545	\$17,690,702	\$11,217,494
Per Capita Revenue:	\$45	\$33	\$40
Per Capita Expenditures:	\$52	\$31	\$37
Operating Income (loss):	-\$2,080,147	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	93.87%	564.94%	154.84%
Ending Retained Earnings for FY 03:	\$13,672,650	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	\$49	\$94	\$65



Fiscal Year 2003

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:	11/30/2003	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$11,465,306	
Equalized Assessed Valuation	\$554,667,827	
Population:	35,469	
Employees:		
Full Time:	118	
Part Time:	86	
Salaries Paid:	\$3,716,775	

Blended Component Units

<p>Blended Component Units</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$10,667,287	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$301	\$285	\$246
Revenue Collected During FY 03:	\$8,519,247	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,530,142	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$240	\$392	\$339
Per Capita Expenditures:	\$240	\$385	\$339
Revenues over (under) Expenditures:	-\$10,895	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	124.93%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$10,656,392	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$300	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,032,626	\$1,907,092	\$126,081
Total Unreserved Funds:	\$9,623,766	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$5,648,591	\$6,713,341	\$1,872,692
Per Capita Debt:	\$159	\$123	\$80
General Obligation Debt over EAV:	1.01%	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	\$
