



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,746,134		
Equalized Assessed Valuation:	\$715,929,949		
Population:	66,916		
Employees:			
Full Time:			340
Part Time:			25
Salaries Paid:			\$10,373,290

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$17,347,275	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$259	\$269	\$247
Revenue Collected During FY 04:	\$22,051,118	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$20,433,389	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$330	\$375	\$353
Per Capita Expenditures:	\$305	\$370	\$353
Revenues over (under) Expenditures:	\$1,617,729	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	89.68%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$18,325,004	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$274	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,127,614	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$760,205	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$5,260,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$79	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: **11/30/2004**

Accounting Method: **Combination**

Appropriation or Budget: **\$7,382,920**

Equalized Assessed Valuation: **\$38,210,566**

Population: **9,327**

Employees:

Full Time:	62
Part Time:	7
Salaries Paid:	\$1,582,810

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 04:	\$3,207,718	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$344	\$386	\$356
Revenue Collected During FY 04:	\$5,820,495	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$5,818,619	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$624	\$528	\$486
Per Capita Expenditures:	\$624	\$535	\$512
Revenues over (under) Expenditures:	\$1,876	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	55.16%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,209,594	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$344	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$3,209,594	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$18,716	\$116,049	\$36,200
Per Capita Debt:	\$2	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,207,980		
Equalized Assessed Valuation:	\$138,605,483		
Population:	17,941		
Employees:			
Full Time:			85
Part Time:			45
Salaries Paid:			\$3,151,628

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,705,216	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$262	\$269	\$247
Revenue Collected During FY 04:	\$7,973,579	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$8,192,153	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$444	\$375	\$353
Per Capita Expenditures:	\$457	\$370	\$353
Revenues over (under) Expenditures:	-\$218,574	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	69.78%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,716,728	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$319	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,307,163	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	-\$1,201,681	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,065,469	\$6,759,278	\$1,661,463
Per Capita Debt:	\$115	\$103	\$61
General Obligation Debt over EAV:	1.16%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$16,180,324	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$387	\$269	\$247
Revenue Collected During FY 04:	\$17,062,338	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$15,930,569	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$408	\$375	\$353
Per Capita Expenditures:	\$381	\$370	\$353
Revenues over (under) Expenditures:	\$1,131,769	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	104.58%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$16,660,207	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$399	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$17,178,386	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$7,790,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$186	\$103	\$61
General Obligation Debt over EAV:	0.93%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$206,917	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$5	\$29	\$
Revenue Collected During FY 04:	\$195,109	\$1,677,001	\$
Expenditures During FY 04:	\$301,846	\$1,917,706	\$
Per Capita Revenue:	\$5	\$34	\$
Per Capita Expenditures:	\$7	\$36	\$
Operating Income (loss):	-\$106,737	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	-4.83%	100.36%	0.00%
Ending Retained Earnings for FY 04:	-\$14,570	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,291,041		
Equalized Assessed Valuation:	\$46,850,902		
Population:	6,950		
Employees:			
Full Time:	61		
Part Time:	58		
Salaries Paid:	\$1,176,560		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,865,824	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$412	\$386	\$356
Revenue Collected During FY 04:	\$3,298,887	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$4,060,816	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$475	\$528	\$486
Per Capita Expenditures:	\$584	\$535	\$512
Revenues over (under) Expenditures:	-\$761,929	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	46.69%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$1,896,030	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$273	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$1,896,030	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$67,808	\$116,049	\$36,200
Per Capita Debt:	\$10	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$16,774,997	
Equalized Assessed Valuation:	\$469,073,934	
Population:	35,155	
Employees:		
Full Time:		250
Part Time:		90
Salaries Paid:		\$6,511,785

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$8,209,028	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$234	\$269	\$247
Revenue Collected During FY 04:	\$12,845,507	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$12,690,081	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$365	\$375	\$353
Per Capita Expenditures:	\$361	\$370	\$353
Revenues over (under) Expenditures:	\$155,426	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	65.60%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$8,325,034	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$237	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$815,898	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,381,630	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$296,921	\$6,759,278	\$1,661,463
Per Capita Debt:	\$8	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$999,384	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$28	\$29	\$
Revenue Collected During FY 04:	\$3,812,631	\$1,677,001	\$
Expenditures During FY 04:	\$3,931,815	\$1,917,706	\$
Per Capita Revenue:	\$108	\$34	\$
Per Capita Expenditures:	\$112	\$36	\$
Operating Income (loss):	-\$119,184	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	-27.45%	100.36%	0.00%
Ending Retained Earnings for FY 04:	-\$1,079,145	\$3,102,320	\$
Per Capita Ending Retained Earnings:	-\$31	\$30	\$



Fiscal Year 2004

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:	8/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,010,917		
Equalized Assessed Valuation:	\$49,596,682		
Population:	5,084		
Employees:			
Full Time:	19		
Part Time:	56		
Salaries Paid:	\$1,843,675		

Blended Component Units
Number Submitted = 1
Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,058,103	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$602	\$386	\$356
Revenue Collected During FY 04:	\$4,411,177	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$4,422,399	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$868	\$528	\$486
Per Capita Expenditures:	\$870	\$535	\$512
Revenues over (under) Expenditures:	-\$11,222	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	68.90%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,046,881	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$599	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$3,046,881	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$116,049	\$36,200
Per Capita Debt:	\$	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$207,345	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$41	\$16	\$
Revenue Collected During FY 04:	\$81,932	\$232,189	\$
Expenditures During FY 04:	\$49,022	\$227,500	\$
Per Capita Revenue:	\$16	\$41	\$
Per Capita Expenditures:	\$10	\$40	\$
Operating Income (loss):	\$32,910	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	490.10%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$240,255	\$97,637	\$
Per Capita Ending Retained Earnings:	\$47	\$17	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	67
Part Time:	37
Salaries Paid:	\$2,147,362

Blended Component Units

<p style="font-size: 2em; color: gray;">[Empty Box for Blended Component Units]</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,765,189	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$232	\$269	\$247
Revenue Collected During FY 04:	\$6,389,384	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,804,456	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$393	\$375	\$353
Per Capita Expenditures:	\$357	\$370	\$353
Revenues over (under) Expenditures:	\$584,928	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	75.24%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$4,367,277	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$269	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$4,298,024	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$301,203	\$6,759,278	\$1,661,463
Per Capita Debt:	\$19	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,778,918		
Equalized Assessed Valuation:	\$107,275,633		
Population:	13,816		
Employees:			
Full Time:			36
Part Time:			19
Salaries Paid:			\$2,676,229

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,931,610	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$429	\$269	\$247
Revenue Collected During FY 04:	\$6,401,123	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$6,294,112	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$463	\$375	\$353
Per Capita Expenditures:	\$456	\$370	\$353
Revenues over (under) Expenditures:	\$107,011	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	96.10%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$6,048,533	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$438	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,048,833	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$63,629	\$6,759,278	\$1,661,463
Per Capita Debt:	\$5	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$99,367,253**

Equalized Assessed Valuation: **\$2,463,518,814**

Population: **184,369**

Employees:

Full Time: **801**

Part Time: **55**

Salaries Paid: **\$28,717,164**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$40,905,164	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$222	\$269	\$247
Revenue Collected During FY 04:	\$53,524,438	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$54,822,149	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$290	\$375	\$353
Per Capita Expenditures:	\$297	\$370	\$353
Revenues over (under) Expenditures:	-\$1,297,711	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	70.59%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$38,699,592	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$210	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,768,760	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,684,539	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$54,284,660	\$6,759,278	\$1,661,463
Per Capita Debt:	\$294	\$103	\$61
General Obligation Debt over EAV:	2.18%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,999,857	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$22	\$29	\$
Revenue Collected During FY 04:	\$10,075,537	\$1,677,001	\$
Expenditures During FY 04:	\$10,845,139	\$1,917,706	\$
Per Capita Revenue:	\$55	\$34	\$
Per Capita Expenditures:	\$59	\$36	\$
Operating Income (loss):	-\$769,602	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	30.19%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$3,274,269	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$18	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,927,548		
Equalized Assessed Valuation:	\$397,426,151		
Population:	34,418		
Employees:			
Full Time:	164		
Part Time:	40		
Salaries Paid:	\$4,439,739		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$10,396,671	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$302	\$269	\$247
Revenue Collected During FY 04:	\$10,304,787	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$9,706,848	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$299	\$375	\$353
Per Capita Expenditures:	\$282	\$370	\$353
Revenues over (under) Expenditures:	\$597,939	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	113.27%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$10,994,610	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$319	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,366,592	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,976,279	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,477,622	\$6,759,278	\$1,661,463
Per Capita Debt:	\$72	\$103	\$61
General Obligation Debt over EAV:	0.59%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,478,540		
Equalized Assessed Valuation:	\$157,212,142		
Population:	17,008		
Employees:			
Full Time:			65
Part Time:			108
Salaries Paid:			\$2,565,679

Blended Component Units
Number Submitted = 2
911 EMERGENCY
AMBULANCE

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,271,731	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$192	\$269	\$247
Revenue Collected During FY 04:	\$7,901,906	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$7,927,393	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$465	\$375	\$353
Per Capita Expenditures:	\$466	\$370	\$353
Revenues over (under) Expenditures:	-\$25,487	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	50.04%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,967,137	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$233	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$698,057	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$10,774,581	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$8,062,436	\$6,759,278	\$1,661,463
Per Capita Debt:	\$474	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,237,098		
Equalized Assessed Valuation:	\$102,285,433		
Population:	14,460		
Employees:			
Full Time:			200
Part Time:			100
Salaries Paid:			\$7,888,714

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,812,662	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$333	\$269	\$247
Revenue Collected During FY 04:	\$4,828,992	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,132,114	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$334	\$375	\$353
Per Capita Expenditures:	\$355	\$370	\$353
Revenues over (under) Expenditures:	-\$303,122	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	77.67%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,986,346	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$276	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,128,926	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$1,857,420	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$7,290,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$504	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$190,841	\$1,677,001	\$
Expenditures During FY 04:	\$230,260	\$1,917,706	\$
Per Capita Revenue:	\$13	\$34	\$
Per Capita Expenditures:	\$16	\$36	\$
Operating Income (loss):	-\$39,419	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	222.16%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$511,550	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$35	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,510,375		
Equalized Assessed Valuation:	\$371,051,447		
Population:	35,535		
Employees:			
Full Time:			113
Part Time:			88
Salaries Paid:			\$4,382,197

Blended Component Units
Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$9,598,558	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$270	\$269	\$247
Revenue Collected During FY 04:	\$12,729,276	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$11,959,544	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$358	\$375	\$353
Per Capita Expenditures:	\$337	\$370	\$353
Revenues over (under) Expenditures:	\$769,732	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	82.74%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,895,633	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$278	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$868,634	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,598,856	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$4,110,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$116	\$103	\$61
General Obligation Debt over EAV:	0.43%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,292,252		
Equalized Assessed Valuation:	\$541,279,008		
Population:	53,196		
Employees:			
Full Time:			204
Part Time:			26
Salaries Paid:			\$7,016,717

Blended Component Units
Number Submitted = 1
Public Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$8,944,927	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$168	\$269	\$247
Revenue Collected During FY 04:	\$14,956,947	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$13,957,006	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$281	\$375	\$353
Per Capita Expenditures:	\$262	\$370	\$353
Revenues over (under) Expenditures:	\$999,941	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	70.65%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,860,280	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$185	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,972,659	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,861,548	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,628,697	\$6,759,278	\$1,661,463
Per Capita Debt:	\$49	\$103	\$61
General Obligation Debt over EAV:	0.24%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$191,738	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$4	\$29	\$
Revenue Collected During FY 04:	\$333,990	\$1,677,001	\$
Expenditures During FY 04:	\$325,716	\$1,917,706	\$
Per Capita Revenue:	\$6	\$34	\$
Per Capita Expenditures:	\$6	\$36	\$
Operating Income (loss):	\$8,274	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	58.98%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$192,111	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$4	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,694,682		
Equalized Assessed Valuation:	\$216,397,264		
Population:	20,251		
Employees:			
Full Time:			77
Part Time:			35
Salaries Paid:			\$2,446,557

Blended Component Units
Number Submitted = 3
708 Board
Crawford County 911 Board
Crawford County Health Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,410,877	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$218	\$269	\$247
Revenue Collected During FY 04:	\$10,310,680	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$9,452,977	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$509	\$375	\$353
Per Capita Expenditures:	\$467	\$370	\$353
Revenues over (under) Expenditures:	\$857,703	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	73.02%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$6,902,971	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$341	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,398	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,158,767	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,223,132	\$6,759,278	\$1,661,463
Per Capita Debt:	\$60	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: **CUMBERLAN**

Fiscal Year End: **11/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,421,534**

Equalized Assessed Valuation: **\$92,678,288**

Population: **11,253**

Employees:

Full Time:	78
Part Time:	16
Salaries Paid:	\$1,720,281

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 04:	\$1,425,293	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$127	\$269	\$247
Revenue Collected During FY 04:	\$3,892,929	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$3,721,273	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$346	\$375	\$353
Per Capita Expenditures:	\$331	\$370	\$353
Revenues over (under) Expenditures:	\$171,656	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	36.71%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$1,366,071	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$121	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$215,550	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$68,273	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$3,249,370	\$6,759,278	\$1,661,463
Per Capita Debt:	\$289	\$103	\$61
General Obligation Debt over EAV:	3.38%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,198,373		
Equalized Assessed Valuation:	\$396,649,110		
Population:	16,516		
Employees:			
Full Time:	150		
Part Time:	15		
Salaries Paid:	\$4,707,313		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$14,548,678	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$881	\$269	\$247
Revenue Collected During FY 04:	\$9,929,192	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$9,583,863	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$601	\$375	\$353
Per Capita Expenditures:	\$580	\$370	\$353
Revenues over (under) Expenditures:	\$345,329	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	154.18%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$14,776,269	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$895	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$600,000	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$13,843,916	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$600,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$36	\$103	\$61
General Obligation Debt over EAV:	0.15%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$688,866	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$42	\$29	\$
Revenue Collected During FY 04:	\$1,561,339	\$1,677,001	\$
Expenditures During FY 04:	\$2,158,738	\$1,917,706	\$
Per Capita Revenue:	\$95	\$34	\$
Per Capita Expenditures:	\$131	\$36	\$
Operating Income (loss):	-\$597,399	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	4.24%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$91,467	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$6	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,927,224		
Equalized Assessed Valuation:	\$1,463,872,794		
Population:	94,040		
Employees:			
Full Time:			414
Part Time:			216
Salaries Paid:			\$18,711,312

Blended Component Units
Number Submitted = 2
Dekalb County Forest Preserve District
Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$15,702,230	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$167	\$269	\$247
Revenue Collected During FY 04:	\$33,400,053	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$32,425,358	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$355	\$375	\$353
Per Capita Expenditures:	\$345	\$370	\$353
Revenues over (under) Expenditures:	\$974,695	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	52.25%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$16,941,175	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$180	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,772,724	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$17,273,769	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$11,636,658	\$6,759,278	\$1,661,463
Per Capita Debt:	\$124	\$103	\$61
General Obligation Debt over EAV:	0.02%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$9,575,158	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$102	\$29	\$
Revenue Collected During FY 04:	\$10,067,098	\$1,677,001	\$
Expenditures During FY 04:	\$10,103,804	\$1,917,706	\$
Per Capita Revenue:	\$107	\$34	\$
Per Capita Expenditures:	\$107	\$36	\$
Operating Income (loss):	-\$36,706	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	94.40%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$9,538,452	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$101	\$30	\$



Fiscal Year 2004

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: 11/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,344,828

Equalized Assessed Valuation: \$264,374,503

Population: 19,464

Employees:

Full Time:	64
Part Time:	25
Salaries Paid:	\$2,262,381

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,478,057	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$333	\$269	\$247
Revenue Collected During FY 04:	\$5,976,145	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,261,031	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$307	\$375	\$353
Per Capita Expenditures:	\$270	\$370	\$353
Revenues over (under) Expenditures:	\$715,114	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	134.42%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$7,072,033	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$363	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,986,778	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$4,622,243	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,805,827	\$6,759,278	\$1,661,463
Per Capita Debt:	\$93	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: **Dupage County**

Unit Code: **022/000/00** County: **DUPAGE**

Fiscal Year End: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$647,311,346**

Equalized Assessed Valuation: **\$32,392,076,686**

Population: **935,451**

Employees:

Full Time:	3,055
Part Time:	323
Salaries Paid:	\$144,273,974

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 04:	\$152,936,288	\$111,937,834	\$86,357,957
Per Capita Beginning Fund Balance:	\$163	\$197	\$189
Revenue Collected During FY 04:	\$265,795,158	\$192,713,621	\$195,989,074
Expenditures During FY 04:	\$247,215,736	\$187,780,589	\$196,854,896
Per Capita Revenue:	\$284	\$324	\$319
Per Capita Expenditures:	\$264	\$317	\$321
Revenues over (under) Expenditures:	\$18,579,422	\$4,933,032	\$640,025
Ratio of Fund Balance to Expenditures:	66.43%	63.89%	66.43%
Ending Fund Balance for FY 04:	\$164,231,608	\$113,928,959	\$97,618,802
Per Capita Ending Fund Balance:	\$176	\$200	\$214

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,696,416	\$37,822,899	\$33,009,211
Total Unrestricted Net Assets:	\$193,624,860	\$108,245,809	\$132,825,335



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$377,863,590	\$160,773,150	\$143,683,337
Per Capita Debt:	\$404	\$251	\$234
General Obligation Debt over EAV:	0.55%	0.46%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$109,715,841	\$70,585,407	\$37,342,435
Per Capita Beginning Retained Earnings for FY 04:	\$117	\$102	\$82
Revenue Collected During FY 04:	\$38,549,913	\$17,111,640	\$11,447,640
Expenditures During FY 04:	\$46,520,197	\$16,900,687	\$8,315,505
Per Capita Revenue:	\$41	\$27	\$39
Per Capita Expenditures:	\$50	\$25	\$28
Operating Income (loss):	-\$7,970,284	\$210,954	\$1,919,671
Ratio of Retained Earnings to Expenditures:	225.90%	444.20%	225.90%
Ending Retained Earnings for FY 04:	\$105,087,081	\$71,179,659	\$37,837,074
Per Capita Ending Retained Earnings:	\$112	\$104	\$83



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:	Edgar County	
Unit Code:	023/000/00	County: EDGAR
Fiscal Year End:	11/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$6,640,838	
Equalized Assessed Valuation:	\$227,891,291	
Population:	19,704	
Employees:		
Full Time:		93
Part Time:		31
Salaries Paid:		\$2,752,758

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 04:	\$2,786,573	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$141	\$269	\$247
Revenue Collected During FY 04:	\$6,690,950	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$6,716,596	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$340	\$375	\$353
Per Capita Expenditures:	\$341	\$370	\$353
Revenues over (under) Expenditures:	-\$25,646	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	40.90%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$2,746,930	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$139	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,102	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$2,530,204	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$103,625	\$6,759,278	\$1,661,463
Per Capita Debt:	\$5	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$2,843,897	
Equalized Assessed Valuation:	\$50,943,055	
Population:	6,971	
Employees:		
Full Time:	31	
Part Time:	10	
Salaries Paid:	\$769,386	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,323,817	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$190	\$386	\$356
Revenue Collected During FY 04:	\$2,557,031	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$2,728,867	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$367	\$528	\$486
Per Capita Expenditures:	\$391	\$535	\$512
Revenues over (under) Expenditures:	-\$171,836	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	42.21%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$1,151,981	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$165	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$1,151,981	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$760,000	\$116,049	\$36,200
Per Capita Debt:	\$109	\$17	\$4
General Obligation Debt over EAV:	1.49%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,983,431		
Equalized Assessed Valuation:	\$428,963,303		
Population:	34,264		
Employees:			
Full Time:			145
Part Time:			44
Salaries Paid:			\$4,917,709

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$9,945,548	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$290	\$269	\$247
Revenue Collected During FY 04:	\$11,799,520	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$12,151,001	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$344	\$375	\$353
Per Capita Expenditures:	\$355	\$370	\$353
Revenues over (under) Expenditures:	-\$351,481	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	79.14%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,615,919	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$281	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$9,615,920	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$777,741	\$6,759,278	\$1,661,463
Per Capita Debt:	\$23	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,877,467**

Equalized Assessed Valuation: **\$162,664,048**

Population: **21,802**

Employees:

Full Time:	92
Part Time:	53
Salaries Paid:	\$3,569,080

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 04:	\$3,842,839	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$176	\$269	\$247
Revenue Collected During FY 04:	\$7,431,297	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$7,478,978	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$341	\$375	\$353
Per Capita Expenditures:	\$343	\$370	\$353
Revenues over (under) Expenditures:	-\$47,681	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	50.41%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,770,158	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$173	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$3,714,321	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,155,964**

Equalized Assessed Valuation: **\$184,257,943**

Population: **14,241**

Employees:

Full Time:	58
Part Time:	18
Salaries Paid:	\$1,936,242

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 04:	\$3,765,735	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$264	\$269	\$247
Revenue Collected During FY 04:	\$4,824,167	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$4,525,305	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$339	\$375	\$353
Per Capita Expenditures:	\$318	\$370	\$353
Revenues over (under) Expenditures:	\$298,862	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	89.82%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$4,064,597	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$285	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$338,693	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$5,737,621	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$633,093	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$44	\$29	\$
Revenue Collected During FY 04:	\$52,907	\$1,677,001	\$
Expenditures During FY 04:	\$20,903	\$1,917,706	\$
Per Capita Revenue:	\$4	\$34	\$
Per Capita Expenditures:	\$1	\$36	\$
Operating Income (loss):	\$32,004	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	3181.83%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$665,097	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$47	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="190"/>
Part Time:	<input type="text" value="82"/>
Salaries Paid:	<input type="text" value="\$6,277,125"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,088,157	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$185	\$269	\$247
Revenue Collected During FY 04:	\$16,411,101	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$14,780,292	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$429	\$375	\$353
Per Capita Expenditures:	\$386	\$370	\$353
Revenues over (under) Expenditures:	\$1,630,809	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	57.80%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$8,543,429	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$223	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,779	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,716,858	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,661,463	\$6,759,278	\$1,661,463
Per Capita Debt:	\$43	\$103	\$61
General Obligation Debt over EAV:	0.14%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$905,445	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$24	\$29	\$
Revenue Collected During FY 04:	\$1,723,724	\$1,677,001	\$
Expenditures During FY 04:	\$2,005,013	\$1,917,706	\$
Per Capita Revenue:	\$45	\$34	\$
Per Capita Expenditures:	\$52	\$36	\$
Operating Income (loss):	-\$281,289	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	43.92%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$880,555	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$23	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,680,877	
Equalized Assessed Valuation:	\$45,065,115	
Population:	6,445	
Employees:		
Full Time:	24	
Part Time:	29	
Salaries Paid:	\$687,230	

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 04:	\$1,964,937	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$305	\$386	\$356
Revenue Collected During FY 04:	\$3,135,196	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$3,011,442	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$486	\$528	\$486
Per Capita Expenditures:	\$467	\$535	\$512
Revenues over (under) Expenditures:	\$123,754	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	160.60%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$4,836,468	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$750	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,628,755	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$1,609,708	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$27,909	\$116,049	\$36,200
Per Capita Debt:	\$4	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,071,114		
Equalized Assessed Valuation:	\$130,635,245		
Population:	14,761		
Employees:			
Full Time:			78
Part Time:			25
Salaries Paid:			\$2,350,554

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,338,327	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$294	\$269	\$247
Revenue Collected During FY 04:	\$5,892,320	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$6,025,938	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$399	\$375	\$353
Per Capita Expenditures:	\$408	\$370	\$353
Revenues over (under) Expenditures:	-\$133,618	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	70.09%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$4,223,328	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$286	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$189,678	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$5,363,631	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$28,991,506	
Equalized Assessed Valuation:	\$1,223,929,277	
Population:	39,528	
Employees:		
Full Time:		240
Part Time:		230
Salaries Paid:		\$11,063,723

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,770,131	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$197	\$269	\$247
Revenue Collected During FY 04:	\$17,876,106	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$17,840,322	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$452	\$375	\$353
Per Capita Expenditures:	\$451	\$370	\$353
Revenues over (under) Expenditures:	\$35,784	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	43.75%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$7,805,915	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$197	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,033,043	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,772,872	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$5,965,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$151	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$89,459	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$2	\$29	\$
Revenue Collected During FY 04:	\$5,004,997	\$1,677,001	\$
Expenditures During FY 04:	\$6,376,443	\$1,917,706	\$
Per Capita Revenue:	\$127	\$34	\$
Per Capita Expenditures:	\$161	\$36	\$
Operating Income (loss):	-\$1,371,446	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	-22.91%	100.36%	0.00%
Ending Retained Earnings for FY 04:	-\$1,460,905	\$3,102,320	\$
Per Capita Ending Retained Earnings:	-\$37	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,225,267	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$262	\$386	\$356
Revenue Collected During FY 04:	\$3,947,500	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$4,074,865	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$464	\$528	\$486
Per Capita Expenditures:	\$479	\$535	\$512
Revenues over (under) Expenditures:	-\$127,365	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	74.97%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,054,840	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$359	\$459	\$384
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$2,849,939	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$36,200	\$116,049	\$36,200
Per Capita Debt:	\$4	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$141,046	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$17	\$16	\$
Revenue Collected During FY 04:	\$204,605	\$232,189	\$
Expenditures During FY 04:	\$192,057	\$227,500	\$
Per Capita Revenue:	\$24	\$41	\$
Per Capita Expenditures:	\$23	\$40	\$
Operating Income (loss):	\$12,548	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	64.29%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$123,483	\$97,637	\$
Per Capita Ending Retained Earnings:	\$15	\$17	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,186,903		
Equalized Assessed Valuation:	\$20,331,675		
Population:	4,800		
Employees:			
Full Time:	24		
Part Time:	54		
Salaries Paid:	\$1,044,871		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,710,391	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$356	\$386	\$356
Revenue Collected During FY 04:	\$2,574,190	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$2,456,379	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$536	\$528	\$486
Per Capita Expenditures:	\$512	\$535	\$512
Revenues over (under) Expenditures:	\$117,811	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	126.97%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,118,757	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$650	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,960	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$1,801,797	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$16,369	\$116,049	\$36,200
Per Capita Debt:	\$3	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$270,433	\$232,189	\$
Expenditures During FY 04:	\$280,305	\$227,500	\$
Per Capita Revenue:	\$56	\$41	\$
Per Capita Expenditures:	\$58	\$40	\$
Operating Income (loss):	-\$9,872	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	24.99%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$70,035	\$97,637	\$
Per Capita Ending Retained Earnings:	\$15	\$17	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,149,718		
Equalized Assessed Valuation:	\$90,178,109		
Population:	8,046		
Employees:			
Full Time:	68		
Part Time:	29		
Salaries Paid:	\$2,041,454		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,107,372	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$386	\$386	\$356
Revenue Collected During FY 04:	\$4,630,829	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$4,659,369	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$576	\$528	\$486
Per Capita Expenditures:	\$579	\$535	\$512
Revenues over (under) Expenditures:	-\$28,540	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	66.24%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,086,236	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$384	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$284,934	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$2,801,302	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$60,048	\$116,049	\$36,200
Per Capita Debt:	\$7	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,681,011		
Equalized Assessed Valuation:	\$645,843,434		
Population:	51,020		
Employees:			
Full Time:	348		
Part Time:	297		
Salaries Paid:	\$11,432,243		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$14,427,491	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$283	\$269	\$247
Revenue Collected During FY 04:	\$19,463,254	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$18,316,302	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$381	\$375	\$353
Per Capita Expenditures:	\$359	\$370	\$353
Revenues over (under) Expenditures:	\$1,146,952	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	78.66%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$14,407,621	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$282	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,418,688	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$12,028,656	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$5,070,780	\$6,759,278	\$1,661,463
Per Capita Debt:	\$99	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$5,204,576	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$102	\$29	\$
Revenue Collected During FY 04:	\$4,563,053	\$1,677,001	\$
Expenditures During FY 04:	\$5,096,560	\$1,917,706	\$
Per Capita Revenue:	\$89	\$34	\$
Per Capita Expenditures:	\$100	\$36	\$
Operating Income (loss):	-\$533,507	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	102.45%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$5,221,226	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$102	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,303,959		
Equalized Assessed Valuation:	\$396,847,505		
Population:	31,334		
Employees:			
Full Time:			105
Part Time:			18
Salaries Paid:			\$4,120,854

Blended Component Units
Number Submitted = 2
FORD-IROQUOIS PUBLIC HEALTH DEPART
IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$8,983,222	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$287	\$269	\$247
Revenue Collected During FY 04:	\$12,330,671	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$12,461,140	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$394	\$375	\$353
Per Capita Expenditures:	\$398	\$370	\$353
Revenues over (under) Expenditures:	-\$130,469	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	75.46%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,402,641	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$300	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,372,582	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$1,038,273	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,580,470	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$50	\$29	\$
Revenue Collected During FY 04:	\$559,682	\$1,677,001	\$
Expenditures During FY 04:	\$609,518	\$1,917,706	\$
Per Capita Revenue:	\$18	\$34	\$
Per Capita Expenditures:	\$19	\$36	\$
Operating Income (loss):	-\$49,836	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	240.46%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$1,465,634	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$47	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:	Jackson County		
Unit Code:	039/000/00	County:	JACKSON
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,846,011		
Equalized Assessed Valuation:	\$481,228,450		
Population:	58,976		
Employees:			
Full Time:			404
Part Time:			93
Salaries Paid:			\$14,027,352

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$13,739,885	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$233	\$269	\$247
Revenue Collected During FY 04:	\$12,265,766	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$13,045,205	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$208	\$375	\$353
Per Capita Expenditures:	\$221	\$370	\$353
Revenues over (under) Expenditures:	-\$779,439	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	97.97%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$12,780,206	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$217	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,800,055	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$835,293	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$368,444	\$6,759,278	\$1,661,463
Per Capita Debt:	\$6	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$5,362,420	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$91	\$29	\$
Revenue Collected During FY 04:	\$9,503,563	\$1,677,001	\$
Expenditures During FY 04:	\$10,478,025	\$1,917,706	\$
Per Capita Revenue:	\$161	\$34	\$
Per Capita Expenditures:	\$178	\$36	\$
Operating Income (loss):	-\$974,462	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	41.88%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$4,387,958	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$74	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,599,113		
Equalized Assessed Valuation:	\$210,217,276		
Population:	10,117		
Employees:			
Full Time:			84
Part Time:			30
Salaries Paid:			\$2,791,407

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 04:	\$2,722,539	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$269	\$269	\$247
Revenue Collected During FY 04:	\$7,180,571	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$7,016,627	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$710	\$375	\$353
Per Capita Expenditures:	\$694	\$370	\$353
Revenues over (under) Expenditures:	\$163,944	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	56.05%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,932,724	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$389	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,040	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$3,859,684	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$616,459	\$6,759,278	\$1,661,463
Per Capita Debt:	\$61	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$726,384	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$72	\$29	\$
Revenue Collected During FY 04:	\$1,278,640	\$1,677,001	\$
Expenditures During FY 04:	\$1,206,711	\$1,917,706	\$
Per Capita Revenue:	\$126	\$34	\$
Per Capita Expenditures:	\$119	\$36	\$
Operating Income (loss):	\$71,929	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	66.16%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$798,313	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$79	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,637,144		
Equalized Assessed Valuation:	\$321,109,524		
Population:	40,334		
Employees:			
Full Time:	180		
Part Time:	22		
Salaries Paid:	\$3,909,982		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,674,028	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$116	\$269	\$247
Revenue Collected During FY 04:	\$8,624,323	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$9,605,327	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$214	\$375	\$353
Per Capita Expenditures:	\$238	\$370	\$353
Revenues over (under) Expenditures:	-\$981,004	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	39.23%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,768,362	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$93	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$83,705	\$1,692	\$
Total Unreserved Funds:	\$3,684,657	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$14,750,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$366	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$514,541	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$13	\$29	\$
Revenue Collected During FY 04:	\$328,478	\$1,677,001	\$
Expenditures During FY 04:	\$454,392	\$1,917,706	\$
Per Capita Revenue:	\$8	\$34	\$
Per Capita Expenditures:	\$11	\$36	\$
Operating Income (loss):	-\$125,914	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	85.53%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$388,627	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$10	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,689,316		
Equalized Assessed Valuation:	\$261,294,622		
Population:	21,668		
Employees:			
Full Time:			69
Part Time:			22
Salaries Paid:			\$2,737,938

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,401,966	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$295	\$269	\$247
Revenue Collected During FY 04:	\$6,595,754	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$6,197,445	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$304	\$375	\$353
Per Capita Expenditures:	\$286	\$370	\$353
Revenues over (under) Expenditures:	\$398,309	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	109.73%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$6,800,275	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$314	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$5,636,081	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,650,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$76	\$103	\$61
General Obligation Debt over EAV:	0.63%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,051,592		
Equalized Assessed Valuation:	\$525,214,604		
Population:	22,390		
Employees:			
Full Time:			117
Part Time:			22
Salaries Paid:			\$4,002,868

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$10,396,692	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$464	\$269	\$247
Revenue Collected During FY 04:	\$11,948,112	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$13,035,952	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$534	\$375	\$353
Per Capita Expenditures:	\$582	\$370	\$353
Revenues over (under) Expenditures:	-\$1,087,840	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	71.89%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,370,897	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$419	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,522	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$9,189,159	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: 11/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,542,875

Equalized Assessed Valuation: \$80,080,336

Population: 12,878

Employees:

Full Time:	71
Part Time:	24
Salaries Paid:	\$2,078,911

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 04:	\$6,227,175	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$484	\$269	\$247
Revenue Collected During FY 04:	\$5,004,416	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,586,558	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$389	\$375	\$353
Per Capita Expenditures:	\$434	\$370	\$353
Revenues over (under) Expenditures:	-\$582,142	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	107.73%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$6,018,206	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$467	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$890,508	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$3,859,898	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,267,800	\$6,759,278	\$1,661,463
Per Capita Debt:	\$98	\$103	\$61
General Obligation Debt over EAV:	1.09%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$126,301	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$10	\$29	\$
Revenue Collected During FY 04:	\$190,777	\$1,677,001	\$
Expenditures During FY 04:	\$220,494	\$1,917,706	\$
Per Capita Revenue:	\$15	\$34	\$
Per Capita Expenditures:	\$17	\$36	\$
Operating Income (loss):	-\$29,717	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	43.80%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$96,584	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$7	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name:	Kane County	
Unit Code:	045/000/00	County: KANE
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$275,520,314	
Equalized Assessed Valuation:	\$10,128,677,901	
Population:	457,122	
Employees:		
Full Time:	1,341	
Part Time:	116	
Salaries Paid:	\$65,862,364	

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 04:	\$86,357,957	\$111,937,834	\$86,357,957
Per Capita Beginning Fund Balance:	\$189	\$197	\$189
Revenue Collected During FY 04:	\$124,638,637	\$192,713,621	\$195,989,074
Expenditures During FY 04:	\$115,093,461	\$187,780,589	\$196,854,896
Per Capita Revenue:	\$273	\$324	\$319
Per Capita Expenditures:	\$252	\$317	\$321
Revenues over (under) Expenditures:	\$9,545,176	\$4,933,032	\$640,025
Ratio of Fund Balance to Expenditures:	84.82%	63.89%	66.43%
Ending Fund Balance for FY 04:	\$97,618,802	\$113,928,959	\$97,618,802
Per Capita Ending Fund Balance:	\$214	\$200	\$214

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,009,211	\$37,822,899	\$33,009,211
Total Unrestricted Net Assets:	\$132,825,335	\$108,245,809	\$132,825,335



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$165,564,029	\$160,773,150	\$143,683,337
Per Capita Debt:	\$362	\$251	\$234
General Obligation Debt over EAV:	1.12%	0.46%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$37,342,435	\$70,585,407	\$37,342,435
Per Capita Beginning Retained Earnings for FY 04:	\$82	\$102	\$82
Revenue Collected During FY 04:	\$5,358,566	\$17,111,640	\$11,447,640
Expenditures During FY 04:	\$3,438,895	\$16,900,687	\$8,315,505
Per Capita Revenue:	\$12	\$27	\$39
Per Capita Expenditures:	\$8	\$25	\$28
Operating Income (loss):	\$1,919,671	\$210,954	\$1,919,671
Ratio of Retained Earnings to Expenditures:	1100.27%	444.20%	225.90%
Ending Retained Earnings for FY 04:	\$37,837,074	\$71,179,659	\$37,837,074
Per Capita Ending Retained Earnings:	\$83	\$104	\$83



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$77,617,768	
Equalized Assessed Valuation:	\$1,603,848,232	
Population:	107,188	
Employees:		
Full Time:		501
Part Time:		101
Salaries Paid:		\$16,217,961

Blended Component Units
Number Submitted = 3
911 System Fee
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 04:	\$26,433,159	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$247	\$269	\$247
Revenue Collected During FY 04:	\$38,383,628	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$38,599,396	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$358	\$375	\$353
Per Capita Expenditures:	\$360	\$370	\$353
Revenues over (under) Expenditures:	-\$215,768	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	68.98%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$26,625,643	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$248	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,921,995	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$3,661,716	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$15,402,154	\$6,759,278	\$1,661,463
Per Capita Debt:	\$144	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$4,639,974	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$43	\$29	\$
Revenue Collected During FY 04:	\$2,487,063	\$1,677,001	\$
Expenditures During FY 04:	\$2,511,613	\$1,917,706	\$
Per Capita Revenue:	\$23	\$34	\$
Per Capita Expenditures:	\$23	\$36	\$
Operating Income (loss):	-\$24,550	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	179.82%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$4,516,492	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$42	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,955,186		
Equalized Assessed Valuation:	\$1,982,041,456		
Population:	66,565		
Employees:			
Full Time:			165
Part Time:			20
Salaries Paid:			\$9,899,556

Blended Component Units

<p style="font-size: 2em; color: gray;">[Empty Box for Blended Component Units]</p>

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$14,397,414	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$216	\$269	\$247
Revenue Collected During FY 04:	\$30,647,537	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$27,913,022	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$460	\$375	\$353
Per Capita Expenditures:	\$419	\$370	\$353
Revenues over (under) Expenditures:	\$2,734,515	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	60.94%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$17,010,936	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$256	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,695,638	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$12,285,015	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$11,873,443	\$6,759,278	\$1,661,463
Per Capita Debt:	\$178	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$34,116,129		
Equalized Assessed Valuation:	\$630,496,270		
Population:	53,884		
Employees:			
Full Time:	404		
Part Time:	179		
Salaries Paid:	\$12,330,211		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$12,122,845	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$225	\$269	\$247
Revenue Collected During FY 04:	\$17,571,585	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$17,905,390	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$326	\$375	\$353
Per Capita Expenditures:	\$332	\$370	\$353
Revenues over (under) Expenditures:	-\$333,805	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	63.17%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$11,310,451	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$210	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,800,209	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$13,354,166	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$11,193,714	\$6,759,278	\$1,661,463
Per Capita Debt:	\$208	\$103	\$61
General Obligation Debt over EAV:	1.52%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,220,620	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$41	\$29	\$
Revenue Collected During FY 04:	\$10,260,409	\$1,677,001	\$
Expenditures During FY 04:	\$9,427,897	\$1,917,706	\$
Per Capita Revenue:	\$190	\$34	\$
Per Capita Expenditures:	\$175	\$36	\$
Operating Income (loss):	\$832,512	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	34.64%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$3,266,024	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$61	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="2,440"/>
Part Time:	<input type="text" value="363"/>
Salaries Paid:	<input type="text" value="\$133,993,857"/>

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$184,285,123	\$111,937,834	\$86,357,957
Per Capita Beginning Fund Balance:	\$266	\$197	\$189
Revenue Collected During FY 04:	\$272,896,164	\$192,713,621	\$195,989,074
Expenditures During FY 04:	\$276,129,806	\$187,780,589	\$196,854,896
Per Capita Revenue:	\$394	\$324	\$319
Per Capita Expenditures:	\$399	\$317	\$321
Revenues over (under) Expenditures:	-\$3,233,642	\$4,933,032	\$640,025
Ratio of Fund Balance to Expenditures:	63.30%	63.89%	66.43%
Ending Fund Balance for FY 04:	\$174,798,345	\$113,928,959	\$97,618,802
Per Capita Ending Fund Balance:	\$252	\$200	\$214
 <u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
 <u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,776,362	\$37,822,899	\$33,009,211
Total Unrestricted Net Assets:	\$144,829,115	\$108,245,809	\$132,825,335



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$71,018,684	\$160,773,150	\$143,683,337
Per Capita Debt:	\$102	\$251	\$234
General Obligation Debt over EAV:	0.01%	0.46%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$198,911,602	\$70,585,407	\$37,342,435
Per Capita Beginning Retained Earnings for FY 04:	\$287	\$102	\$82
Revenue Collected During FY 04:	\$30,202,082	\$17,111,640	\$11,447,640
Expenditures During FY 04:	\$26,228,836	\$16,900,687	\$8,315,505
Per Capita Revenue:	\$44	\$27	\$39
Per Capita Expenditures:	\$38	\$25	\$28
Operating Income (loss):	\$3,973,246	\$210,954	\$1,919,671
Ratio of Retained Earnings to Expenditures:	773.52%	444.20%	225.90%
Ending Retained Earnings for FY 04:	\$202,884,848	\$71,179,659	\$37,837,074
Per Capita Ending Retained Earnings:	\$293	\$104	\$83



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$22,935,987	\$6,759,278	\$1,661,463
Per Capita Debt:	\$205	\$103	\$61
General Obligation Debt over EAV:	1.18%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$52,823	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$5,210,092	\$1,677,001	\$
Expenditures During FY 04:	\$5,436,131	\$1,917,706	\$
Per Capita Revenue:	\$47	\$34	\$
Per Capita Expenditures:	\$49	\$36	\$
Operating Income (loss):	-\$226,039	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	-3.19%	100.36%	0.00%
Ending Retained Earnings for FY 04:	-\$173,216	\$3,102,320	\$
Per Capita Ending Retained Earnings:	-\$2	\$30	\$



Fiscal Year 2004

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: **11/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,717,031**

Equalized Assessed Valuation: **\$92,811,337**

Population: **15,994**

Employees:

Full Time: **43**

Part Time: **7**

Salaries Paid: **\$1,528,462**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,393,575	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$150	\$269	\$247
Revenue Collected During FY 04:	\$5,304,146	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,451,873	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$332	\$375	\$353
Per Capita Expenditures:	\$341	\$370	\$353
Revenues over (under) Expenditures:	-\$147,727	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	52.93%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$2,885,539	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$180	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,621,413	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$293,282	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$861,851	\$6,759,278	\$1,661,463
Per Capita Debt:	\$54	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$105,694	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$7	\$29	\$
Revenue Collected During FY 04:	\$172,671	\$1,677,001	\$
Expenditures During FY 04:	\$190,533	\$1,917,706	\$
Per Capita Revenue:	\$11	\$34	\$
Per Capita Expenditures:	\$12	\$36	\$
Operating Income (loss):	-\$17,862	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	166.28%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$316,824	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$20	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Combination		
Appropriation or Budget:	\$20,060,096		
Equalized Assessed Valuation:	\$528,594,713		
Population:	36,062		
Employees:			
Full Time:			142
Part Time:			78
Salaries Paid:			\$5,628,267

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$8,587,291	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$238	\$269	\$247
Revenue Collected During FY 04:	\$13,421,594	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$11,857,918	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$372	\$375	\$353
Per Capita Expenditures:	\$329	\$370	\$353
Revenues over (under) Expenditures:	\$1,563,676	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	64.28%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$7,622,764	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$211	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,956,600	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,735,199	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$7,145,167	\$6,759,278	\$1,661,463
Per Capita Debt:	\$198	\$103	\$61
General Obligation Debt over EAV:	1.25%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,572,378**

Equalized Assessed Valuation: **\$516,148,518**

Population: **39,041**

Employees:

Full Time:	250
Part Time:	410
Salaries Paid:	\$8,541,997

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 04:	\$32,364,443	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$829	\$269	\$247
Revenue Collected During FY 04:	\$20,243,975	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$24,156,146	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$519	\$375	\$353
Per Capita Expenditures:	\$619	\$370	\$353
Revenues over (under) Expenditures:	-\$3,912,171	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	117.78%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$28,452,272	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$729	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$32,330,689	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$843,382	\$6,759,278	\$1,661,463
Per Capita Debt:	\$22	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,792,096	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$72	\$29	\$
Revenue Collected During FY 04:	\$4,013,828	\$1,677,001	\$
Expenditures During FY 04:	\$4,450,395	\$1,917,706	\$
Per Capita Revenue:	\$103	\$34	\$
Per Capita Expenditures:	\$114	\$36	\$
Operating Income (loss):	-\$436,567	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	52.93%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$2,355,529	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$60	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$10,716,771		
Equalized Assessed Valuation:	\$376,512,897		
Population:	30,738		
Employees:			
Full Time:	121		
Part Time:	68		
Salaries Paid:	\$4,831,865		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$10,560,277	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$344	\$269	\$247
Revenue Collected During FY 04:	\$11,240,948	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$11,508,839	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$366	\$375	\$353
Per Capita Expenditures:	\$374	\$370	\$353
Revenues over (under) Expenditures:	-\$267,891	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	119.85%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$13,793,674	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$449	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$10,012,927	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,027,094	\$6,759,278	\$1,661,463
Per Capita Debt:	\$33	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$52,322,525	
Equalized Assessed Valuation:	\$1,332,089,906	
Population:	111,175	
Employees:		
Full Time:		480
Part Time:		92
Salaries Paid:		\$17,028,575

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 04:	\$21,146,014	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$190	\$269	\$247
Revenue Collected During FY 04:	\$39,151,706	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$38,393,538	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$352	\$375	\$353
Per Capita Expenditures:	\$345	\$370	\$353
Revenues over (under) Expenditures:	\$758,168	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	56.42%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$21,662,522	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$195	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$46,573	\$1,692	\$
Total Unreserved Funds:	\$810,924	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,736,880	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$23,577,294	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$8,555,600	\$6,759,278	\$1,661,463
Per Capita Debt:	\$77	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	8/31/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,162,999		
Equalized Assessed Valuation:	\$436,741,662		
Population:	49,019		
Employees:			
Full Time:			180
Part Time:			35
Salaries Paid:			\$6,663,975

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 04:	\$11,493,757	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$234	\$269	\$247
Revenue Collected During FY 04:	\$14,989,716	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$15,403,397	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$306	\$375	\$353
Per Capita Expenditures:	\$314	\$370	\$353
Revenues over (under) Expenditures:	-\$413,681	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	71.93%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$11,080,076	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$226	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$11,080,076	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$94,664,375		
Equalized Assessed Valuation:	\$3,263,347,754		
Population:	262,639		
Employees:			
Full Time:			917
Part Time:			176
Salaries Paid:			\$38,856,460

Blended Component Units

<p style="font-size: 2em; color: gray;">[Empty Box for Blended Component Units Data]</p>
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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$78,099,327	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$297	\$269	\$247
Revenue Collected During FY 04:	\$88,608,618	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$92,803,692	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$337	\$375	\$353
Per Capita Expenditures:	\$353	\$370	\$353
Revenues over (under) Expenditures:	-\$4,195,074	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	77.04%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$71,492,332	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$272	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,579,923	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$78,555,076	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,338,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$39	\$103	\$61
General Obligation Debt over EAV:	0.26%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$22,491,373	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$86	\$29	\$
Revenue Collected During FY 04:	\$2,020,188	\$1,677,001	\$
Expenditures During FY 04:	\$2,414,590	\$1,917,706	\$
Per Capita Revenue:	\$8	\$34	\$
Per Capita Expenditures:	\$9	\$36	\$
Operating Income (loss):	-\$394,402	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	932.87%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$22,524,971	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$86	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="39"/>
Part Time:	<input type="text" value="22"/>
Salaries Paid:	<input type="text" value="\$1,574,990"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,396,785	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$182	\$269	\$247
Revenue Collected During FY 04:	\$5,293,353	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$4,793,690	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$402	\$375	\$353
Per Capita Expenditures:	\$364	\$370	\$353
Revenues over (under) Expenditures:	\$499,663	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	77.60%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,719,728	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$282	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$3,502,648	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$429,492	\$6,759,278	\$1,661,463
Per Capita Debt:	\$33	\$103	\$61
General Obligation Debt over EAV:	0.03%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,334,386		
Equalized Assessed Valuation:	\$166,949,955		
Population:	16,038		
Employees:			
Full Time:			73
Part Time:			42
Salaries Paid:			\$2,506,743

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 04:	\$4,261,302	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$266	\$269	\$247
Revenue Collected During FY 04:	\$7,347,410	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$6,828,916	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$458	\$375	\$353
Per Capita Expenditures:	\$426	\$370	\$353
Revenues over (under) Expenditures:	\$518,494	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	86.71%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,921,513	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$369	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,196,629	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$4,562,867	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$186,709	\$6,759,278	\$1,661,463
Per Capita Debt:	\$12	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$504,538	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$31	\$29	\$
Revenue Collected During FY 04:	\$161,089	\$1,677,001	\$
Expenditures During FY 04:	\$193,584	\$1,917,706	\$
Per Capita Revenue:	\$10	\$34	\$
Per Capita Expenditures:	\$12	\$36	\$
Operating Income (loss):	-\$32,495	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	502.13%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$972,043	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$61	\$30	\$



Fiscal Year 2004

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:	12/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,599,782		
Equalized Assessed Valuation:	\$153,895,101		
Population:	15,000		
Employees:			
Full Time:			79
Part Time:			4
Salaries Paid:			\$2,110,750

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,319,418	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$288	\$269	\$247
Revenue Collected During FY 04:	\$6,691,921	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,860,110	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$446	\$375	\$353
Per Capita Expenditures:	\$391	\$370	\$353
Revenues over (under) Expenditures:	\$831,811	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	89.75%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,259,264	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$351	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,940	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$5,195,796	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$891,938	\$6,759,278	\$1,661,463
Per Capita Debt:	\$59	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: **MCDONOUG**

Fiscal Year End: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,336,306**

Equalized Assessed Valuation: **\$294,312,642**

Population: **32,393**

Employees:

Full Time:	229
Part Time:	99
Salaries Paid:	\$7,952,750

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 04:	\$7,785,884	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$240	\$269	\$247
Revenue Collected During FY 04:	\$11,394,036	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$11,136,132	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$352	\$375	\$353
Per Capita Expenditures:	\$344	\$370	\$353
Revenues over (under) Expenditures:	\$257,904	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	73.12%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$8,142,842	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$251	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$9,098,720	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,751,016	\$6,759,278	\$1,661,463
Per Capita Debt:	\$85	\$103	\$61
General Obligation Debt over EAV:	0.29%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,805,391	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$117	\$29	\$
Revenue Collected During FY 04:	\$4,186,834	\$1,677,001	\$
Expenditures During FY 04:	\$4,183,167	\$1,917,706	\$
Per Capita Revenue:	\$129	\$34	\$
Per Capita Expenditures:	\$129	\$36	\$
Operating Income (loss):	\$3,667	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	91.06%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$3,809,058	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$118	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name:	Mc Henry County		
Unit Code:	063/000/00	County:	MCHENRY
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$198,200,337		
Equalized Assessed Valuation:	\$7,036,758,630		
Population:	296,389		
Employees:			
Full Time:			976
Part Time:			168
Salaries Paid:			\$41,269,446

Blended Component Units
Number Submitted = 1
McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$81,941,356	\$111,937,834	\$86,357,957
Per Capita Beginning Fund Balance:	\$276	\$197	\$189
Revenue Collected During FY 04:	\$104,249,072	\$192,713,621	\$195,989,074
Expenditures During FY 04:	\$103,609,047	\$187,780,589	\$196,854,896
Per Capita Revenue:	\$352	\$324	\$319
Per Capita Expenditures:	\$350	\$317	\$321
Revenues over (under) Expenditures:	\$640,025	\$4,933,032	\$640,025
Ratio of Fund Balance to Expenditures:	78.77%	63.89%	66.43%
Ending Fund Balance for FY 04:	\$81,614,314	\$113,928,959	\$97,618,802
Per Capita Ending Fund Balance:	\$275	\$200	\$214

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,379,812	\$37,822,899	\$33,009,211
Total Unrestricted Net Assets:	\$31,772,567	\$108,245,809	\$132,825,335



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$45,736,110	\$160,773,150	\$143,683,337
Per Capita Debt:	\$154	\$251	\$234
General Obligation Debt over EAV:	0.33%	0.46%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$6,957,159	\$70,585,407	\$37,342,435
Per Capita Beginning Retained Earnings for FY 04:	\$23	\$102	\$82
Revenue Collected During FY 04:	\$11,447,640	\$17,111,640	\$11,447,640
Expenditures During FY 04:	\$8,315,505	\$16,900,687	\$8,315,505
Per Capita Revenue:	\$39	\$27	\$39
Per Capita Expenditures:	\$28	\$25	\$28
Operating Income (loss):	\$3,132,135	\$210,954	\$1,919,671
Ratio of Retained Earnings to Expenditures:	121.33%	444.20%	225.90%
Ending Retained Earnings for FY 04:	\$10,089,294	\$71,179,659	\$37,837,074
Per Capita Ending Retained Earnings:	\$34	\$104	\$83



Fiscal Year 2004

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:	12/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$65,074,692		
Equalized Assessed Valuation:	\$2,703,536,784		
Population:	158,006		
Employees:			
Full Time:			723
Part Time:			178
Salaries Paid:			\$28,326,390

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$21,406,164	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$135	\$269	\$247
Revenue Collected During FY 04:	\$62,879,789	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$65,171,802	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$398	\$375	\$353
Per Capita Expenditures:	\$412	\$370	\$353
Revenues over (under) Expenditures:	-\$2,292,013	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	32.31%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$21,059,651	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$133	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$968,132	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$18,948,916	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$33,459,321	\$6,759,278	\$1,661,463
Per Capita Debt:	\$212	\$103	\$61
General Obligation Debt over EAV:	0.27%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$5,420,503	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$34	\$29	\$
Revenue Collected During FY 04:	\$5,533,366	\$1,677,001	\$
Expenditures During FY 04:	\$5,801,763	\$1,917,706	\$
Per Capita Revenue:	\$35	\$34	\$
Per Capita Expenditures:	\$37	\$36	\$
Operating Income (loss):	-\$268,397	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	96.82%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$5,617,413	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$36	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,371,462		
Equalized Assessed Valuation:	\$175,688,002		
Population:	12,700		
Employees:			
Full Time:			160
Part Time:			70
Salaries Paid:			\$4,232,433

Blended Component Units
Number Submitted = 2
Menard County Health Department
Public Building Commission of Menard County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,959,196	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$469	\$269	\$247
Revenue Collected During FY 04:	\$5,833,021	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$6,062,844	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$459	\$375	\$353
Per Capita Expenditures:	\$477	\$370	\$353
Revenues over (under) Expenditures:	-\$229,823	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	95.31%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,778,407	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$455	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,239,446	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$1,728,083	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$955,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$75	\$103	\$61
General Obligation Debt over EAV:	0.14%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,342,038	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$263	\$29	\$
Revenue Collected During FY 04:	\$4,190,922	\$1,677,001	\$
Expenditures During FY 04:	\$4,126,450	\$1,917,706	\$
Per Capita Revenue:	\$330	\$34	\$
Per Capita Expenditures:	\$325	\$36	\$
Operating Income (loss):	\$64,472	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	81.68%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$3,370,510	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$265	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$502,255	\$6,759,278	\$1,661,463
Per Capita Debt:	\$30	\$103	\$61
General Obligation Debt over EAV:	0.06%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="218"/>
Part Time:	<input type="text" value="108"/>
Salaries Paid:	<input type="text" value="\$7,664,250"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,847,927	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$212	\$269	\$247
Revenue Collected During FY 04:	\$9,608,506	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$8,996,353	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$348	\$375	\$353
Per Capita Expenditures:	\$326	\$370	\$353
Revenues over (under) Expenditures:	\$612,153	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	68.96%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$6,203,832	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$225	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$796,809	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$1,087,281	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$18,634,665	\$6,759,278	\$1,661,463
Per Capita Debt:	\$675	\$103	\$61
General Obligation Debt over EAV:	2.42%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$4,459,986	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$161	\$29	\$
Revenue Collected During FY 04:	\$9,051,545	\$1,677,001	\$
Expenditures During FY 04:	\$7,756,337	\$1,917,706	\$
Per Capita Revenue:	\$328	\$34	\$
Per Capita Expenditures:	\$281	\$36	\$
Operating Income (loss):	\$1,295,208	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	71.26%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$5,527,549	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$200	\$30	\$



Fiscal Year 2004

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:	MONTGOME
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,075,670		
Equalized Assessed Valuation:	\$315,341,739		
Population:	30,600		
Employees:			
Full Time:	148		
Part Time:	42		
Salaries Paid:	\$5,138,485		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$8,881,926	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$290	\$269	\$247
Revenue Collected During FY 04:	\$12,615,707	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$11,664,111	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$412	\$375	\$353
Per Capita Expenditures:	\$381	\$370	\$353
Revenues over (under) Expenditures:	\$951,596	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	84.31%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,833,522	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$321	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$9,754,430	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$537,945	\$6,759,278	\$1,661,463
Per Capita Debt:	\$18	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	8/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,974,637		
Equalized Assessed Valuation:	\$403,350,002		
Population:	36,397		
Employees:			
Full Time:			158
Part Time:			10
Salaries Paid:			\$4,539,473

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$10,382,978	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$285	\$269	\$247
Revenue Collected During FY 04:	\$12,831,606	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$12,625,196	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$353	\$375	\$353
Per Capita Expenditures:	\$347	\$370	\$353
Revenues over (under) Expenditures:	\$206,410	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	83.88%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$10,589,388	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$291	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,717,126	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$2,740,974	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,877,819		
Equalized Assessed Valuation:	\$177,446,873		
Population:	14,500		
Employees:			
Full Time:			62
Part Time:			42
Salaries Paid:			\$2,009,151

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,456,299	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$238	\$269	\$247
Revenue Collected During FY 04:	\$5,385,005	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,563,675	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$371	\$375	\$353
Per Capita Expenditures:	\$384	\$370	\$353
Revenues over (under) Expenditures:	-\$178,670	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	58.91%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,277,629	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$226	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$207,195	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$3,070,434	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$27,246,030	
Equalized Assessed Valuation:	\$1,258,801,062	
Population:	51,032	
Employees:		
Full Time:		326
Part Time:		327
Salaries Paid:		\$6,176,963

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$13,372,757	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$262	\$269	\$247
Revenue Collected During FY 04:	\$24,295,234	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$21,584,010	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$476	\$375	\$353
Per Capita Expenditures:	\$423	\$370	\$353
Revenues over (under) Expenditures:	\$2,711,224	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	65.70%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$14,180,996	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$278	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$28,299,785	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$15,319,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$300	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	12/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$90,860,306		
Equalized Assessed Valuation:	\$2,455,360,566		
Population:	182,418		
Employees:			
Full Time:	875		
Part Time:	56		
Salaries Paid:	\$35,817,149		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$23,828,957	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$131	\$269	\$247
Revenue Collected During FY 04:	\$67,343,098	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$60,362,410	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$369	\$375	\$353
Per Capita Expenditures:	\$331	\$370	\$353
Revenues over (under) Expenditures:	\$6,980,688	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	50.92%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$30,735,729	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$168	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,250,679	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$13,547,522	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$13,409,576	\$6,759,278	\$1,661,463
Per Capita Debt:	\$74	\$103	\$61
General Obligation Debt over EAV:	0.48%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,551,450	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$9	\$29	\$
Revenue Collected During FY 04:	\$12,478,114	\$1,677,001	\$
Expenditures During FY 04:	\$12,208,796	\$1,917,706	\$
Per Capita Revenue:	\$68	\$34	\$
Per Capita Expenditures:	\$67	\$36	\$
Operating Income (loss):	\$269,318	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	14.09%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$1,720,768	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$9	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,695,234	
Equalized Assessed Valuation:	\$148,583,053	
Population:	23,094	
Employees:		
Full Time:		108
Part Time:		28
Salaries Paid:		\$3,150,756

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,295,120	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$143	\$269	\$247
Revenue Collected During FY 04:	\$7,869,534	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$7,854,559	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$341	\$375	\$353
Per Capita Expenditures:	\$340	\$370	\$353
Revenues over (under) Expenditures:	\$14,975	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	42.20%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,314,474	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$144	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,947,651	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$366,823	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$909,608	\$6,759,278	\$1,661,463
Per Capita Debt:	\$39	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:	Pike County		
Unit Code:	075/000/00	County:	PIKE
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,825,603		
Equalized Assessed Valuation:	\$155,684,963		
Population:	17,577		
Employees:			
Full Time:			90
Part Time:			20
Salaries Paid:			\$3,148,259

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,054,503	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$344	\$269	\$247
Revenue Collected During FY 04:	\$7,768,923	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$8,125,837	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$442	\$375	\$353
Per Capita Expenditures:	\$462	\$370	\$353
Revenues over (under) Expenditures:	-\$356,914	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	70.12%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,697,589	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$324	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$429,754	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$5,482,326	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$20,636	\$6,759,278	\$1,661,463
Per Capita Debt:	\$1	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,630,598		
Equalized Assessed Valuation:	\$31,454,154		
Population:	4,390		
Employees:			
Full Time:	25		
Part Time:	2		
Salaries Paid:	\$684,477		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,589,599	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$362	\$386	\$356
Revenue Collected During FY 04:	\$2,611,307	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$2,648,676	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$595	\$528	\$486
Per Capita Expenditures:	\$603	\$535	\$512
Revenues over (under) Expenditures:	-\$37,369	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	123.12%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,261,021	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$743	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$1,620,131	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$41,306	\$116,049	\$36,200
Per Capita Debt:	\$9	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,306,324		
Equalized Assessed Valuation:	\$125,184,770		
Population:	6,086		
Employees:			
Full Time:	31		
Part Time:	35		
Salaries Paid:	\$896,713		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,959,822	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$322	\$386	\$356
Revenue Collected During FY 04:	\$2,860,296	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$2,396,663	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$470	\$528	\$486
Per Capita Expenditures:	\$394	\$535	\$512
Revenues over (under) Expenditures:	\$463,633	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	84.19%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$2,017,642	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$332	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,463,509	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$597,271	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$367,825	\$116,049	\$36,200
Per Capita Debt:	\$60	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,694,647		
Equalized Assessed Valuation:	\$326,743,869		
Population:	33,893		
Employees:			
Full Time:			140
Part Time:			46
Salaries Paid:			\$3,725,575

Blended Component Units
Number Submitted = 2
Anna Wehrheim Memorial Old Folks Home
Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,683,938	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$168	\$269	\$247
Revenue Collected During FY 04:	\$8,715,782	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$8,844,980	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$257	\$375	\$353
Per Capita Expenditures:	\$261	\$370	\$353
Revenues over (under) Expenditures:	-\$129,198	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	66.84%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,911,852	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$174	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$3,425,870	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,655,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$78	\$103	\$61
General Obligation Debt over EAV:	0.50%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$5,850,246	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$173	\$29	\$
Revenue Collected During FY 04:	\$2,610,554	\$1,677,001	\$
Expenditures During FY 04:	\$2,969,566	\$1,917,706	\$
Per Capita Revenue:	\$77	\$34	\$
Per Capita Expenditures:	\$88	\$36	\$
Operating Income (loss):	-\$359,012	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	184.92%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$5,491,234	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$162	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$5,251,281	
Equalized Assessed Valuation:	\$158,349,518	
Population:	16,149	
Employees:		
Full Time:		56
Part Time:		12
Salaries Paid:		\$1,738,245

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,712,222	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$292	\$269	\$247
Revenue Collected During FY 04:	\$5,534,326	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$4,843,824	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$343	\$375	\$353
Per Capita Expenditures:	\$300	\$370	\$353
Revenues over (under) Expenditures:	\$690,502	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	114.10%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,526,720	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$342	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,266	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$5,194,162	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$327,292	\$6,759,278	\$1,661,463
Per Capita Debt:	\$20	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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 ISLAN
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$51,195,213		
Equalized Assessed Valuation:	\$2,011,203,439		
Population:	147,912		
Employees:			
Full Time:	706		
Part Time:	91		
Salaries Paid:	\$21,899,534		

Blended Component Units
<p>Number Submitted = 2</p> <p>Rock Island County Forrest Preserve Commission</p> <p>Rock Island 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 04:	\$20,884,402	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$141	\$269	\$247
Revenue Collected During FY 04:	\$50,320,190	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$45,631,716	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$340	\$375	\$353
Per Capita Expenditures:	\$309	\$370	\$353
Revenues over (under) Expenditures:	\$4,688,474	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	50.22%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$22,917,970	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$155	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,371,658	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$21,385,100	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$13,869,588	\$6,759,278	\$1,661,463
Per Capita Debt:	\$94	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,818,510		
Equalized Assessed Valuation:	\$177,523,839		
Population:	26,325		
Employees:			
Full Time:	130		
Part Time:			
Salaries Paid:	\$3,309,169		

Blended Component Units
Number Submitted = 1
Saline County 911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,207,602	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$122	\$269	\$247
Revenue Collected During FY 04:	\$9,585,097	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$9,923,233	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$364	\$375	\$353
Per Capita Expenditures:	\$377	\$370	\$353
Revenues over (under) Expenditures:	-\$338,136	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	58.29%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,784,534	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$220	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,008,460	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$1,239,321	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$582,516	\$6,759,278	\$1,661,463
Per Capita Debt:	\$22	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: 11/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$86,576,120

Equalized Assessed Valuation: \$2,815,923,733

Population: 188,951

Employees:

Full Time:	765
Part Time:	92
Salaries Paid:	\$30,611,800

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 04:	\$30,096,581	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$159	\$269	\$247
Revenue Collected During FY 04:	\$65,597,554	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$74,478,233	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$347	\$375	\$353
Per Capita Expenditures:	\$394	\$370	\$353
Revenues over (under) Expenditures:	-\$8,880,679	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	109.29%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$81,399,732	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$431	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,015,486	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$13,363,576	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$12,626,226	\$6,759,278	\$1,661,463
Per Capita Debt:	\$67	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$5,739,751	
Equalized Assessed Valuation:	\$71,087,670	
Population:	7,189	
Employees:		
Full Time:		38
Part Time:		5
Salaries Paid:		\$1,399,888

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,197,136	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$584	\$386	\$356
Revenue Collected During FY 04:	\$4,266,570	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$4,469,764	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$593	\$528	\$486
Per Capita Expenditures:	\$622	\$535	\$512
Revenues over (under) Expenditures:	-\$203,194	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	76.84%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,434,638	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$478	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,651,225	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$783,413	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$112,451	\$116,049	\$36,200
Per Capita Debt:	\$16	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,068,297		
Equalized Assessed Valuation:	\$55,563,783		
Population:	5,644		
Employees:			
Full Time:	22		
Part Time:	28		
Salaries Paid:	\$2,193,153		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,360,345	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$595	\$386	\$356
Revenue Collected During FY 04:	\$2,665,282	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$2,591,540	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$472	\$528	\$486
Per Capita Expenditures:	\$459	\$535	\$512
Revenues over (under) Expenditures:	\$73,742	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	134.80%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,493,477	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$619	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,276,242	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$828,260	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$116,049	\$36,200
Per Capita Debt:	\$	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$869,533	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$154	\$16	\$
Revenue Collected During FY 04:	\$2,461,486	\$232,189	\$
Expenditures During FY 04:	\$2,436,117	\$227,500	\$
Per Capita Revenue:	\$436	\$41	\$
Per Capita Expenditures:	\$432	\$40	\$
Operating Income (loss):	\$25,369	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	34.30%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$835,512	\$97,637	\$
Per Capita Ending Retained Earnings:	\$148	\$17	\$



Fiscal Year 2004

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:	8/31/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,821,928		
Equalized Assessed Valuation:	\$324,013,547		
Population:	22,893		
Employees:			
Full Time:	75		
Part Time:	6		
Salaries Paid:	\$2,828,706		

Blended Component Units
Number Submitted = 1
Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,315,094	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$232	\$269	\$247
Revenue Collected During FY 04:	\$7,660,309	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$7,175,836	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$335	\$375	\$353
Per Capita Expenditures:	\$313	\$370	\$353
Revenues over (under) Expenditures:	\$484,473	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	81.09%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,818,917	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$254	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$5,522,156	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,113,455	\$6,759,278	\$1,661,463
Per Capita Debt:	\$49	\$103	\$61
General Obligation Debt over EAV:	0.15%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	12/31/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$229,482,991		
Equalized Assessed Valuation:	\$2,755,872,000		
Population:	261,941		
Employees:			
Full Time:			943
Part Time:			127
Salaries Paid:			\$30,002,085

Blended Component Units
Number Submitted = 2
Intergovernmental Grants Department
Public Building Commisison

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$116,541,382	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$445	\$269	\$247
Revenue Collected During FY 04:	\$80,381,764	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$71,566,782	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$307	\$375	\$353
Per Capita Expenditures:	\$273	\$370	\$353
Revenues over (under) Expenditures:	\$8,814,982	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	167.00%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$119,518,746	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$456	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,624,931	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$67,517,131	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$109,656,928	\$6,759,278	\$1,661,463
Per Capita Debt:	\$419	\$103	\$61
General Obligation Debt over EAV:	2.70%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$153,373,536	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$586	\$29	\$
Revenue Collected During FY 04:	\$1,360,097	\$1,677,001	\$
Expenditures During FY 04:	\$14,833,169	\$1,917,706	\$
Per Capita Revenue:	\$5	\$34	\$
Per Capita Expenditures:	\$57	\$36	\$
Operating Income (loss):	-\$13,473,072	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	1012.85%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$150,237,593	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$574	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,256,016		
Equalized Assessed Valuation:	\$91,468,551		
Population:	6,145		
Employees:			
Full Time:	27		
Part Time:	15		
Salaries Paid:	\$928,850		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,859,634	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$303	\$386	\$356
Revenue Collected During FY 04:	\$2,054,512	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$2,260,107	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$334	\$528	\$486
Per Capita Expenditures:	\$368	\$535	\$512
Revenues over (under) Expenditures:	-\$205,595	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	72.49%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$1,638,451	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$267	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,628,746	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$429,370	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$116,049	\$36,200
Per Capita Debt:	\$	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

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: 11/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$31,965,714

Equalized Assessed Valuation: \$579,742,569

Population: 48,979

Employees:

Full Time:	275
Part Time:	70
Salaries Paid:	\$10,464,934

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 04:	\$7,264,087	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$148	\$269	\$247
Revenue Collected During FY 04:	\$20,129,226	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$19,182,036	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$411	\$375	\$353
Per Capita Expenditures:	\$392	\$370	\$353
Revenues over (under) Expenditures:	\$947,190	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	37.72%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$7,234,599	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$148	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,655	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,381,274	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,524,420	\$6,759,278	\$1,661,463
Per Capita Debt:	\$215	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$1,711,568	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$35	\$29	\$
Revenue Collected During FY 04:	\$6,580,604	\$1,677,001	\$
Expenditures During FY 04:	\$7,108,008	\$1,917,706	\$
Per Capita Revenue:	\$134	\$34	\$
Per Capita Expenditures:	\$145	\$36	\$
Operating Income (loss):	-\$527,404	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	11.97%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$850,966	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$17	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$47,288,328		
Equalized Assessed Valuation:	\$1,777,540,777		
Population:	125,000		
Employees:			
Full Time:			360
Part Time:			30
Salaries Paid:			\$14,322,346

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$27,945,155	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$224	\$269	\$247
Revenue Collected During FY 04:	\$33,208,025	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$34,518,462	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$266	\$375	\$353
Per Capita Expenditures:	\$276	\$370	\$353
Revenues over (under) Expenditures:	-\$1,310,437	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	77.16%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$26,634,718	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$213	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,400,361	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$27,323,336	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$14,105,625	\$6,759,278	\$1,661,463
Per Capita Debt:	\$113	\$103	\$61
General Obligation Debt over EAV:	0.77%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,969,385		
Equalized Assessed Valuation:	\$116,978,351		
Population:	18,293		
Employees:			
Full Time:	96		
Part Time:	17		
Salaries Paid:	\$2,457,043		

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 04:	\$1,931,954	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$106	\$269	\$247
Revenue Collected During FY 04:	\$4,847,180	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,042,929	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$265	\$375	\$353
Per Capita Expenditures:	\$276	\$370	\$353
Revenues over (under) Expenditures:	-\$195,749	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	1.24%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$62,509	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$3	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$268,140	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	-\$176,231	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,720,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$94	\$103	\$61
General Obligation Debt over EAV:	1.47%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,003,071	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$55	\$29	\$
Revenue Collected During FY 04:	\$863,817	\$1,677,001	\$
Expenditures During FY 04:	\$855,558	\$1,917,706	\$
Per Capita Revenue:	\$47	\$34	\$
Per Capita Expenditures:	\$47	\$36	\$
Operating Income (loss):	\$8,259	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	91.16%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$779,896	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$43	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="521"/>
Part Time:	<input type="text" value="144"/>
Salaries Paid:	<input type="text" value="\$17,963,821"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$21,879,988	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$261	\$269	\$247
Revenue Collected During FY 04:	\$28,019,756	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$28,798,935	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$334	\$375	\$353
Per Capita Expenditures:	\$343	\$370	\$353
Revenues over (under) Expenditures:	-\$779,179	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	73.67%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$21,216,297	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$253	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,878,460	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$15,627,546	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$4,399,353	\$6,759,278	\$1,661,463
Per Capita Debt:	\$52	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,971,352	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$35	\$29	\$
Revenue Collected During FY 04:	\$8,083,450	\$1,677,001	\$
Expenditures During FY 04:	\$8,279,733	\$1,917,706	\$
Per Capita Revenue:	\$96	\$34	\$
Per Capita Expenditures:	\$99	\$36	\$
Operating Income (loss):	-\$196,283	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	32.17%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$2,663,265	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$32	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,924,455	
Equalized Assessed Valuation:	\$102,215,421	
Population:	12,606	
Employees:		
Full Time:		74
Part Time:		16
Salaries Paid:		\$1,901,767

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,430,960	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$351	\$269	\$247
Revenue Collected During FY 04:	\$5,516,529	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,438,780	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$438	\$375	\$353
Per Capita Expenditures:	\$431	\$370	\$353
Revenues over (under) Expenditures:	\$77,749	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	84.89%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$4,616,880	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$366	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$4,616,880	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,007,457**

Equalized Assessed Valuation: **\$223,655,024**

Population: **18,735**

Employees:

Full Time:	60
Part Time:	40
Salaries Paid:	\$1,866,280

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 04:	\$4,690,541	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$250	\$269	\$247
Revenue Collected During FY 04:	\$5,734,659	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,556,735	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$306	\$375	\$353
Per Capita Expenditures:	\$297	\$370	\$353
Revenues over (under) Expenditures:	\$177,924	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	87.61%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$4,868,465	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$260	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,479	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$4,641,986	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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: **11/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,414,641**

Equalized Assessed Valuation: **\$163,446,836**

Population: **15,200**

Employees:

Full Time:	68
Part Time:	49
Salaries Paid:	\$2,770,080

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 04:	\$9,583,234	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$630	\$269	\$247
Revenue Collected During FY 04:	\$5,344,049	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,478,040	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$352	\$375	\$353
Per Capita Expenditures:	\$360	\$370	\$353
Revenues over (under) Expenditures:	-\$133,991	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	172.49%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,449,243	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$622	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$9,449,243	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,006,327		
Equalized Assessed Valuation:	\$114,696,965		
Population:	17,151		
Employees:			
Full Time:			70
Part Time:			7
Salaries Paid:			\$1,902,375

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,708,426	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$216	\$269	\$247
Revenue Collected During FY 04:	\$5,097,085	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,503,914	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$297	\$375	\$353
Per Capita Expenditures:	\$321	\$370	\$353
Revenues over (under) Expenditures:	-\$406,829	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	68.57%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,773,808	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$220	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,668,448	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$2,027,379	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$344,114	\$6,759,278	\$1,661,463
Per Capita Debt:	\$20	\$103	\$61
General Obligation Debt over EAV:	0.28%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$5,833,920	
Equalized Assessed Valuation:	\$1,230,451	
Population:	15,371	
Employees:		
Full Time:		84
Part Time:		18
Salaries Paid:		\$2,192,643

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 04:	\$4,663,649	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$303	\$269	\$247
Revenue Collected During FY 04:	\$6,502,211	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$6,702,920	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$423	\$375	\$353
Per Capita Expenditures:	\$436	\$370	\$353
Revenues over (under) Expenditures:	-\$200,709	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	87.02%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,832,718	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$379	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$4,476,187	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$87,500	\$6,759,278	\$1,661,463
Per Capita Debt:	\$6	\$103	\$61
General Obligation Debt over EAV:	7.11%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$93,726	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$6	\$29	\$
Revenue Collected During FY 04:	\$422,040	\$1,677,001	\$
Expenditures During FY 04:	\$550,694	\$1,917,706	\$
Per Capita Revenue:	\$27	\$34	\$
Per Capita Expenditures:	\$36	\$36	\$
Operating Income (loss):	-\$128,654	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	13.52%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$74,477	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$5	\$30	\$



Fiscal Year 2004

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: 11/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$24,195,457

Equalized Assessed Valuation: \$705,800,000

Population: 60,653

Employees:

Full Time:	205
Part Time:	473
Salaries Paid:	\$9,179,204

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 04:	\$15,388,755	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$254	\$269	\$247
Revenue Collected During FY 04:	\$20,592,735	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$20,416,788	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$340	\$375	\$353
Per Capita Expenditures:	\$337	\$370	\$353
Revenues over (under) Expenditures:	\$175,947	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	76.23%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$15,564,702	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$257	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,253,150	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$8,311,552	\$6,759,278	\$1,661,463
Per Capita Debt:	\$137	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$249,693,109		
Equalized Assessed Valuation:	\$38,910,772,881		
Population:	613,849		
Employees:			
Full Time:			1,887
Part Time:			124
Salaries Paid:			\$74,000,000

Blended Component Units
Number Submitted = 1
Will County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$54,168,445	\$111,937,834	\$86,357,957
Per Capita Beginning Fund Balance:	\$88	\$197	\$189
Revenue Collected During FY 04:	\$195,989,074	\$192,713,621	\$195,989,074
Expenditures During FY 04:	\$196,854,896	\$187,780,589	\$196,854,896
Per Capita Revenue:	\$319	\$324	\$319
Per Capita Expenditures:	\$321	\$317	\$321
Revenues over (under) Expenditures:	-\$865,822	\$4,933,032	\$640,025
Ratio of Fund Balance to Expenditures:	26.10%	63.89%	66.43%
Ending Fund Balance for FY 04:	\$51,381,727	\$113,928,959	\$97,618,802
Per Capita Ending Fund Balance:	\$84	\$200	\$214

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,252,694	\$37,822,899	\$33,009,211
Total Unrestricted Net Assets:	\$38,177,166	\$108,245,809	\$132,825,335



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$143,683,337	\$160,773,150	\$143,683,337
Per Capita Debt:	\$234	\$251	\$234
General Obligation Debt over EAV:	0.30%	0.46%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$70,585,407	\$37,342,435
Per Capita Beginning Retained Earnings for FY 04:	\$	\$102	\$82
Revenue Collected During FY 04:	\$	\$17,111,640	\$11,447,640
Expenditures During FY 04:	\$	\$16,900,687	\$8,315,505
Per Capita Revenue:	\$	\$27	\$39
Per Capita Expenditures:	\$	\$25	\$28
Operating Income (loss):	\$	\$210,954	\$1,919,671
Ratio of Retained Earnings to Expenditures:	0.00%	444.20%	225.90%
Ending Retained Earnings for FY 04:	\$	\$71,179,659	\$37,837,074
Per Capita Ending Retained Earnings:	\$	\$104	\$83



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name:	Williamson County		
Unit Code:	100/000/00	County:	WILLIAMSON
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$43,936,297		
Equalized Assessed Valuation:	\$636,262,379		
Population:	63,094		
Employees:			
Full Time:			325
Part Time:			25
Salaries Paid:			\$9,173,513

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$11,493,245	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$182	\$269	\$247
Revenue Collected During FY 04:	\$20,751,760	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$19,897,096	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$329	\$375	\$353
Per Capita Expenditures:	\$315	\$370	\$353
Revenues over (under) Expenditures:	\$854,664	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	62.43%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$12,422,059	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$197	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,444,096	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$272,464	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,971,309	\$6,759,278	\$1,661,463
Per Capita Debt:	\$174	\$103	\$61
General Obligation Debt over EAV:	1.37%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

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:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,190,951		
Equalized Assessed Valuation:	\$583,047,505		
Population:	35,469		
Employees:			
Full Time:			105
Part Time:			27
Salaries Paid:			\$3,907,781

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$10,656,392	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$300	\$269	\$247
Revenue Collected During FY 04:	\$10,905,569	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$11,108,729	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$307	\$375	\$353
Per Capita Expenditures:	\$313	\$370	\$353
Revenues over (under) Expenditures:	-\$203,160	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	103.67%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$11,516,918	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$325	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$12,451,105	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$5,609,010	\$6,759,278	\$1,661,463
Per Capita Debt:	\$158	\$103	\$61
General Obligation Debt over EAV:	0.92%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$