



Fiscal Year 2005

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: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$31,372,186

Equalized Assessed Valuation: \$499,721,902

Population: 58,271

Employees:

Full Time:	392
Part Time:	96
Salaries Paid:	\$14,856,401

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$12,780,206	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$219	\$277	\$260
Revenue Collected During FY 05:	\$15,129,017	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$15,633,113	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$260	\$400	\$394
Per Capita Expenditures:	\$268	\$384	\$376
Revenues over (under) Expenditures:	-\$504,096	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	78.53%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$12,276,110	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$211	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,572,257	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$26,812	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$849,296	\$7,048,549	\$1,584,136
Per Capita Debt:	\$15	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$4,819,394	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$83	\$30	\$
Revenue Collected During FY 05:	\$11,017,259	\$1,748,403	\$
Expenditures During FY 05:	\$10,857,745	\$1,924,829	\$
Per Capita Revenue:	\$189	\$35	\$
Per Capita Expenditures:	\$186	\$35	\$
Operating Income (loss):	\$159,514	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	45.86%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$4,978,908	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$85	\$33	\$



Fiscal Year 2005

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:	11/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,730,154		
Equalized Assessed Valuation:	\$205,086,064		
Population:	10,117		
Employees:			
Full Time:	84		
Part Time:	30		
Salaries Paid:	\$3,234,268		

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,932,724	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$389	\$277	\$260
Revenue Collected During FY 05:	\$7,522,502	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$7,516,762	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$744	\$400	\$394
Per Capita Expenditures:	\$743	\$384	\$376
Revenues over (under) Expenditures:	\$5,740	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	56.66%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,258,806	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$421	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,107,102	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$151,703	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$603,157	\$7,048,549	\$1,584,136
Per Capita Debt:	\$60	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$798,313	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$79	\$30	\$
Revenue Collected During FY 05:	\$1,293,075	\$1,748,403	\$
Expenditures During FY 05:	\$1,253,369	\$1,924,829	\$
Per Capita Revenue:	\$128	\$35	\$
Per Capita Expenditures:	\$124	\$35	\$
Operating Income (loss):	\$39,706	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	63.21%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$792,277	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$78	\$33	\$



Fiscal Year 2005

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:	11/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,312,054		
Equalized Assessed Valuation:	\$405,173,116		
Population:	40,389		
Employees:			
Full Time:			133
Part Time:			32
Salaries Paid:			\$5,338,269

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,017,605	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$99	\$277	\$260
Revenue Collected During FY 05:	\$12,242,229	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$13,255,163	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$303	\$400	\$394
Per Capita Expenditures:	\$328	\$384	\$376
Revenues over (under) Expenditures:	-\$1,012,934	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	18.42%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$2,441,505	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$60	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,925,421	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	-\$3,580,019	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$16,957,668	\$7,048,549	\$1,584,136
Per Capita Debt:	\$420	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

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:	11/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,158,386		
Equalized Assessed Valuation:	\$260,712,329		
Population:	21,668		
Employees:			
Full Time:	72		
Part Time:	21		
Salaries Paid:	\$2,536,593		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,800,275	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$314	\$277	\$260
Revenue Collected During FY 05:	\$7,836,070	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$6,646,435	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$362	\$400	\$394
Per Capita Expenditures:	\$307	\$384	\$376
Revenues over (under) Expenditures:	\$1,189,635	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	120.21%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,989,910	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$369	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$6,948,747	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,530,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$71	\$108	\$56
General Obligation Debt over EAV:	0.59%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

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: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,492,562

Equalized Assessed Valuation: \$548,866,997

Population: 22,390

Employees:

Full Time:	115
Part Time:	22
Salaries Paid:	\$4,638,379

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 05:	\$9,370,897	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$419	\$277	\$260
Revenue Collected During FY 05:	\$12,592,632	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$11,467,735	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$562	\$400	\$394
Per Capita Expenditures:	\$512	\$384	\$376
Revenues over (under) Expenditures:	\$1,124,897	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	90.77%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$10,408,896	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$465	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,733,464	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,876,991	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

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:	11/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,564,922		
Equalized Assessed Valuation:	\$79,642,521		
Population:	12,997		
Employees:			
Full Time:			69
Part Time:			24
Salaries Paid:			\$1,997,779

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 05:	\$6,018,206	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$463	\$277	\$260
Revenue Collected During FY 05:	\$6,117,985	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,122,859	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$471	\$400	\$394
Per Capita Expenditures:	\$394	\$384	\$376
Revenues over (under) Expenditures:	\$995,126	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	136.90%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,013,332	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$540	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,267,597	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$4,312,934	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,432,800	\$7,048,549	\$1,584,136
Per Capita Debt:	\$110	\$108	\$56
General Obligation Debt over EAV:	0.99%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$96,584	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$7	\$30	\$
Revenue Collected During FY 05:	\$210,303	\$1,748,403	\$
Expenditures During FY 05:	\$213,867	\$1,924,829	\$
Per Capita Revenue:	\$16	\$35	\$
Per Capita Expenditures:	\$16	\$35	\$
Operating Income (loss):	-\$3,564	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	43.49%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$93,020	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$7	\$33	\$



Fiscal Year 2005

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:	11/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$310,687,910		
Equalized Assessed Valuation:	\$11,091,931,468		
Population:	482,113		
Employees:			
Full Time:	1,304		
Part Time:	85		
Salaries Paid:	\$53,560,994		

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 05:	\$97,618,802	\$117,758,787	\$89,616,558
Per Capita Beginning Fund Balance:	\$202	\$223	\$234
Revenue Collected During FY 05:	\$132,678,062	\$199,972,702	\$177,718,607
Expenditures During FY 05:	\$124,500,514	\$182,974,071	\$163,451,970
Per Capita Revenue:	\$275	\$369	\$360
Per Capita Expenditures:	\$258	\$330	\$321
Revenues over (under) Expenditures:	\$8,177,548	\$16,998,630	\$15,786,293
Ratio of Fund Balance to Expenditures:	86.46%	73.94%	76.27%
Ending Fund Balance for FY 05:	\$107,638,943	\$128,573,772	\$101,286,685
Per Capita Ending Fund Balance:	\$223	\$244	\$249

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:	\$32,667,031	\$55,506,942	\$47,707,582
Total Unrestricted Net Assets:	\$131,383,959	\$102,673,555	\$89,149,386



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$241,344,093	\$214,597,044	\$248,690,612
Per Capita Debt:	\$501	\$372	\$400
General Obligation Debt over EAV:	1.71%	32.24%	0.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$37,837,074	\$73,646,352	\$26,226,185
Per Capita Beginning Retained Earnings for FY 05:	\$78	\$111	\$65
Revenue Collected During FY 05:	\$5,600,642	\$19,591,107	\$13,415,578
Expenditures During FY 05:	\$4,180,218	\$20,875,588	\$12,081,669
Per Capita Revenue:	\$12	\$35	\$43
Per Capita Expenditures:	\$9	\$36	\$41
Operating Income (loss):	\$1,420,424	-\$1,284,481	-\$851,802
Ratio of Retained Earnings to Expenditures:	829.37%	315.22%	185.44%
Ending Retained Earnings for FY 05:	\$34,669,683	\$73,741,856	\$24,964,635
Per Capita Ending Retained Earnings:	\$72	\$113	\$63



Fiscal Year 2005

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: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$83,994,871

Equalized Assessed Valuation: \$1,753,808,052

Population: 107,972

Employees:

Full Time:	504
Part Time:	90
Salaries Paid:	\$19,561,457

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 05:	\$26,625,643	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$247	\$277	\$260
Revenue Collected During FY 05:	\$45,475,013	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$45,317,769	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$421	\$400	\$394
Per Capita Expenditures:	\$420	\$384	\$376
Revenues over (under) Expenditures:	\$157,244	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	59.72%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$27,064,184	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$251	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,981,546	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$4,765,349	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$31,486,635	\$7,048,549	\$1,584,136
Per Capita Debt:	\$292	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$4,516,492	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$42	\$30	\$
Revenue Collected During FY 05:	\$2,669,723	\$1,748,403	\$
Expenditures During FY 05:	\$2,636,443	\$1,924,829	\$
Per Capita Revenue:	\$25	\$35	\$
Per Capita Expenditures:	\$24	\$35	\$
Operating Income (loss):	\$33,280	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	169.91%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$4,479,468	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$41	\$33	\$



Fiscal Year 2005

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:	11/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,084,557		
Equalized Assessed Valuation:	\$2,201,000,000		
Population:	79,514		
Employees:			
Full Time:	165		
Part Time:	20		
Salaries Paid:	\$11,532,748		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$17,010,936	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$214	\$277	\$260
Revenue Collected During FY 05:	\$34,581,180	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$30,832,323	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$435	\$400	\$394
Per Capita Expenditures:	\$388	\$384	\$376
Revenues over (under) Expenditures:	\$3,748,857	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	66.19%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$20,407,556	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$257	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,438,942	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$16,508,781	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$11,745,446	\$7,048,549	\$1,584,136
Per Capita Debt:	\$148	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

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:	11/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,609,418		
Equalized Assessed Valuation:	\$618,600,779		
Population:	53,884		
Employees:			
Full Time:	404		
Part Time:	179		
Salaries Paid:	\$11,272,096		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$11,310,451	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$210	\$277	\$260
Revenue Collected During FY 05:	\$18,396,160	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$17,410,331	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$341	\$400	\$394
Per Capita Expenditures:	\$323	\$384	\$376
Revenues over (under) Expenditures:	\$985,829	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	89.77%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$15,628,886	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$290	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,920,553	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$13,976,902	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,949,779	\$7,048,549	\$1,584,136
Per Capita Debt:	\$203	\$108	\$56
General Obligation Debt over EAV:	1.50%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,266,024	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$61	\$30	\$
Revenue Collected During FY 05:	\$10,247,050	\$1,748,403	\$
Expenditures During FY 05:	\$8,782,530	\$1,924,829	\$
Per Capita Revenue:	\$190	\$35	\$
Per Capita Expenditures:	\$163	\$35	\$
Operating Income (loss):	\$1,464,520	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	133.65%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$11,737,802	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$218	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name:	Lake County		
Unit Code:	049/000/00	County:	Lake
Fiscal Year End:	11/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$573,656,642		
Equalized Assessed Valuation:	\$106,589,671		
Population:	702,682		
Employees:			
Full Time:			2,450
Part Time:			404
Salaries Paid:			\$140,272,051

Blended Component Units
Number Submitted = 3
Lake County ETSB
Lake County Forest Preserve
Lake County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$212,516,104	\$117,758,787	\$89,616,558
Per Capita Beginning Fund Balance:	\$302	\$223	\$234
Revenue Collected During FY 05:	\$323,936,346	\$199,972,702	\$177,718,607
Expenditures During FY 05:	\$306,401,848	\$182,974,071	\$163,451,970
Per Capita Revenue:	\$461	\$369	\$360
Per Capita Expenditures:	\$436	\$330	\$321
Revenues over (under) Expenditures:	\$17,534,498	\$16,998,630	\$15,786,293
Ratio of Fund Balance to Expenditures:	75.19%	73.94%	76.27%
Ending Fund Balance for FY 05:	\$230,369,965	\$128,573,772	\$101,286,685
Per Capita Ending Fund Balance:	\$328	\$244	\$249

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:	\$34,176,912	\$55,506,942	\$47,707,582
Total Unrestricted Net Assets:	\$178,113,244	\$102,673,555	\$89,149,386



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$256,037,130	\$214,597,044	\$248,690,612
Per Capita Debt:	\$364	\$372	\$400
General Obligation Debt over EAV:	190.02%	32.24%	0.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$274,249,367	\$73,646,352	\$26,226,185
Per Capita Beginning Retained Earnings for FY 05:	\$390	\$111	\$65
Revenue Collected During FY 05:	\$45,095,978	\$19,591,107	\$13,415,578
Expenditures During FY 05:	\$46,799,582	\$20,875,588	\$12,081,669
Per Capita Revenue:	\$64	\$35	\$43
Per Capita Expenditures:	\$67	\$36	\$41
Operating Income (loss):	-\$1,703,604	-\$1,284,481	-\$851,802
Ratio of Retained Earnings to Expenditures:	593.44%	315.22%	185.44%
Ending Retained Earnings for FY 05:	\$277,725,103	\$73,741,856	\$24,964,635
Per Capita Ending Retained Earnings:	\$395	\$113	\$63



Fiscal Year 2005

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="530"/>
Part Time:	<input type="text" value="10"/>
Salaries Paid:	<input type="text" value="\$18,353,680"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$17,012,442	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$151	\$277	\$260
Revenue Collected During FY 05:	\$42,614,498	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$36,805,945	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$379	\$400	\$394
Per Capita Expenditures:	\$328	\$384	\$376
Revenues over (under) Expenditures:	\$5,808,553	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	61.41%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$22,601,394	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$201	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,326,628	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$15,278,011	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$22,006,883	\$7,048,549	\$1,584,136
Per Capita Debt:	\$196	\$108	\$56
General Obligation Debt over EAV:	1.06%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$173,216	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$2	\$30	\$
Revenue Collected During FY 05:	\$5,591,727	\$1,748,403	\$
Expenditures During FY 05:	\$5,502,281	\$1,924,829	\$
Per Capita Revenue:	\$50	\$35	\$
Per Capita Expenditures:	\$49	\$35	\$
Operating Income (loss):	\$89,446	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	-1.52%	112.85%	0.00%
Ending Retained Earnings for FY 05:	-\$83,770	\$3,199,851	\$
Per Capita Ending Retained Earnings:	-\$1	\$33	\$



Fiscal Year 2005

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:	11/30/2005		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,697,654		
Equalized Assessed Valuation:	\$90,166,312		
Population:	15,994		
Employees:			
Full Time:	43		
Part Time:	7		
Salaries Paid:	\$1,590,110		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,885,539	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$180	\$277	\$260
Revenue Collected During FY 05:	\$6,175,776	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,529,173	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$386	\$400	\$394
Per Capita Expenditures:	\$346	\$384	\$376
Revenues over (under) Expenditures:	\$646,603	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	64.41%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$3,561,287	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$223	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$629,446	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$2,931,839	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,555,964	\$7,048,549	\$1,584,136
Per Capita Debt:	\$97	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$316,824	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$20	\$30	\$
Revenue Collected During FY 05:	\$236,757	\$1,748,403	\$
Expenditures During FY 05:	\$185,034	\$1,924,829	\$
Per Capita Revenue:	\$15	\$35	\$
Per Capita Expenditures:	\$12	\$35	\$
Operating Income (loss):	\$51,723	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	199.18%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$368,547	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$23	\$33	\$



Fiscal Year 2005

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:	11/30/2005		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,805,945		
Equalized Assessed Valuation:	\$530,174,992		
Population:	36,062		
Employees:			
Full Time:			142
Part Time:			78
Salaries Paid:			\$5,925,706

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 05:	\$7,622,764	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$211	\$277	\$260
Revenue Collected During FY 05:	\$14,615,233	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$13,176,806	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$405	\$400	\$394
Per Capita Expenditures:	\$365	\$384	\$376
Revenues over (under) Expenditures:	\$1,438,427	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	53.70%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,075,686	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$196	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,135,589	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$7,270,724	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,770,910	\$7,048,549	\$1,584,136
Per Capita Debt:	\$77	\$108	\$56
General Obligation Debt over EAV:	0.44%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

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="277"/>
Part Time:	<input type="text" value="346"/>
Salaries Paid:	<input type="text" value="\$8,931,902"/>

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 05:	\$28,452,272	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$729	\$277	\$260
Revenue Collected During FY 05:	\$16,302,639	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$21,358,734	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$418	\$400	\$394
Per Capita Expenditures:	\$547	\$384	\$376
Revenues over (under) Expenditures:	-\$5,056,095	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	104.42%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$22,302,472	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$571	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$35,048,195	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,014,816	\$7,048,549	\$1,584,136
Per Capita Debt:	\$26	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,355,529	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$60	\$30	\$
Revenue Collected During FY 05:	\$4,129,018	\$1,748,403	\$
Expenditures During FY 05:	\$4,599,838	\$1,924,829	\$
Per Capita Revenue:	\$106	\$35	\$
Per Capita Expenditures:	\$118	\$35	\$
Operating Income (loss):	-\$470,820	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	41.63%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$1,914,709	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$49	\$33	\$