



FISCAL YEAR 2006

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 06: | \$85,939,069 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$1,278 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$24,722,857 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$23,165,655 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$368 | \$432 | \$425 |
| Per Capita Expenditures: | \$345 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,557,202 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 376.83% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$87,296,271 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$1,299 | \$324 | \$295 |

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: | \$11,966,750 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$2,236,815 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$4,495,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$67 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$3,381,964 | \$3,248,793 | \$3,337,445 |
| Per Capita Beginning Fund Balance: | \$363 | \$913 | \$453 |
| Revenue Collected During FY 06: | \$5,137,396 | \$4,332,693 | \$3,886,029 |
| Expenditures During FY 06: | \$5,200,047 | \$4,181,990 | \$3,623,143 |
| Per Capita Revenue: | \$551 | \$956 | \$612 |
| Per Capita Expenditures: | \$558 | \$962 | \$593 |
| Revenues over (under) Expenditures: | -\$62,651 | \$150,703 | \$225,795 |
| Ratio of Fund Balance to Expenditures: | 64.31% | 91.91% | 72.57% |
| Ending Fund Balance for FY 06: | \$3,344,313 | \$3,443,553 | \$3,417,917 |
| Per Capita Ending Fund Balance: | \$359 | \$961 | \$475 |

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: | \$3,230,604 | \$1,131,503 | \$285,644 |
| Total Unrestricted Net Assets: | \$113,709 | \$1,894,211 | \$1,965,747 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$28,550 | \$116,573 | \$38,268 |
| Per Capita Debt: | \$3 | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$49 | \$ |
| Revenue Collected During FY 06: | \$ | \$325,895 | \$ |
| Expenditures During FY 06: | \$ | \$321,044 | \$ |
| Per Capita Revenue: | \$ | \$100 | \$ |
| Per Capita Expenditures: | \$ | \$96 | \$ |
| Operating Income (loss): | \$ | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$52 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,743,784**

Equalized Assessed Valuation: **\$144,281,768**

Population: **18,055**

Employees:

 Full Time: **97**

 Part Time: **39**

 Salaries Paid: **\$3,494,088**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$6,135,674 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$340 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$9,598,058 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$9,027,292 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$532 | \$432 | \$425 |
| Per Capita Expenditures: | \$500 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$570,766 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 75.72% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$6,835,800 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$379 | \$324 | \$295 |

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: | \$3,225,702 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$3,727,883 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$2,172,965 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$120 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.98% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Boone County**

Unit Code: **004/000/00** County: **BOONE**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,284,892**

Equalized Assessed Valuation: **\$944,519,586**

Population: **48,229**

Employees:

 Full Time: **296**

 Part Time:

 Salaries Paid: **\$8,294,834**

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 06: | \$15,402,662 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$319 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$20,802,507 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$19,008,404 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$431 | \$432 | \$425 |
| Per Capita Expenditures: | \$394 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,794,103 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 87.94% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$16,716,555 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$347 | \$324 | \$295 |

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: | \$ | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$18,218,281 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$7,345,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$152 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.78% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$38,439 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$1 | \$32 | \$ |
| Revenue Collected During FY 06: | \$192,977 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$151,083 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$4 | \$35 | \$ |
| Per Capita Expenditures: | \$3 | \$35 | \$ |
| Operating Income (loss): | \$41,894 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 116.51% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$176,033 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$4 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,778,837**

Equalized Assessed Valuation: **\$49,922,830**

Population: **6,950**

Employees:

 Full Time: **61**

 Part Time: **58**

 Salaries Paid: **\$1,243,856**

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 06: | \$2,278,517 | \$3,248,793 | \$3,337,445 |
| Per Capita Beginning Fund Balance: | \$328 | \$913 | \$453 |
| Revenue Collected During FY 06: | \$3,637,290 | \$4,332,693 | \$3,886,029 |
| Expenditures During FY 06: | \$3,445,889 | \$4,181,990 | \$3,623,143 |
| Per Capita Revenue: | \$523 | \$956 | \$612 |
| Per Capita Expenditures: | \$496 | \$962 | \$593 |
| Revenues over (under) Expenditures: | \$191,401 | \$150,703 | \$225,795 |
| Ratio of Fund Balance to Expenditures: | 71.68% | 91.91% | 72.57% |
| Ending Fund Balance for FY 06: | \$2,469,918 | \$3,443,553 | \$3,417,917 |
| Per Capita Ending Fund Balance: | \$355 | \$961 | \$475 |

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: | \$ | \$1,131,503 | \$285,644 |
| Total Unrestricted Net Assets: | \$2,469,918 | \$1,894,211 | \$1,965,747 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$99,388 | \$116,573 | \$38,268 |
| Per Capita Debt: | \$14 | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$49 | \$ |
| Revenue Collected During FY 06: | \$ | \$325,895 | \$ |
| Expenditures During FY 06: | \$ | \$321,044 | \$ |
| Per Capita Revenue: | \$ | \$100 | \$ |
| Per Capita Expenditures: | \$ | \$96 | \$ |
| Operating Income (loss): | \$ | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$52 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,173,806**

Equalized Assessed Valuation: **\$491,379,936**

Population: **35,257**

Employees:

 Full Time: **250**

 Part Time: **90**

 Salaries Paid: **\$6,540,530**

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 06: | \$8,155,293 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$231 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$14,170,712 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$13,979,307 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$402 | \$432 | \$425 |
| Per Capita Expenditures: | \$396 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$191,405 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 58.53% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$8,182,241 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$232 | \$324 | \$295 |

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: | \$821,826 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$7,549,372 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$62,733 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$2 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | -\$1,163,116 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | -\$33 | \$32 | \$ |
| Revenue Collected During FY 06: | \$3,750,771 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$4,281,582 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$106 | \$35 | \$ |
| Per Capita Expenditures: | \$121 | \$35 | \$ |
| Operating Income (loss): | -\$530,811 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | -35.80% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | -\$1,532,717 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | -\$43 | \$33 | \$ |



FISCAL YEAR 2006

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: **8/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,026,903**

Equalized Assessed Valuation: **\$55,063,379**

Population: **5,084**

Employees:

 Full Time: **46**

 Part Time: **6**

 Salaries Paid: **\$1,699,008**

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 06: | \$2,533,332 | \$3,248,793 | \$3,337,445 |
| Per Capita Beginning Fund Balance: | \$498 | \$913 | \$453 |
| Revenue Collected During FY 06: | \$4,103,449 | \$4,332,693 | \$3,886,029 |
| Expenditures During FY 06: | \$3,847,181 | \$4,181,990 | \$3,623,143 |
| Per Capita Revenue: | \$807 | \$956 | \$612 |
| Per Capita Expenditures: | \$757 | \$962 | \$593 |
| Revenues over (under) Expenditures: | \$256,268 | \$150,703 | \$225,795 |
| Ratio of Fund Balance to Expenditures: | 72.51% | 91.91% | 72.57% |
| Ending Fund Balance for FY 06: | \$2,789,600 | \$3,443,553 | \$3,417,917 |
| Per Capita Ending Fund Balance: | \$549 | \$961 | \$475 |

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: | \$ | \$1,131,503 | \$285,644 |
| Total Unrestricted Net Assets: | \$2,789,598 | \$1,894,211 | \$1,965,747 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$116,573 | \$38,268 |
| Per Capita Debt: | \$ | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$279,286 | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$55 | \$49 | \$ |
| Revenue Collected During FY 06: | \$125,280 | \$325,895 | \$ |
| Expenditures During FY 06: | \$78,822 | \$321,044 | \$ |
| Per Capita Revenue: | \$25 | \$100 | \$ |
| Per Capita Expenditures: | \$16 | \$96 | \$ |
| Operating Income (loss): | \$46,458 | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 413.27% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$325,744 | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$64 | \$52 | \$ |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$62,268 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$4 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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 06: | \$5,852,692 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$425 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$8,183,927 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$7,427,821 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$595 | \$432 | \$425 |
| Per Capita Expenditures: | \$540 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$756,106 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 89.49% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$6,646,833 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$483 | \$324 | \$295 |

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: | \$ | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$6,646,833 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$15,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$1 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$120,741,701**

Equalized Assessed Valuation: **\$2,801,111,358**

Population: **184,704**

Employees:

 Full Time: **729**

 Part Time: **170**

 Salaries Paid: **\$30,445,303**

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 06: | \$38,206,244 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$207 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$62,306,617 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$61,018,797 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$337 | \$432 | \$425 |
| Per Capita Expenditures: | \$330 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,287,820 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 57.66% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$35,183,573 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$190 | \$324 | \$295 |

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: | \$36,459,707 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$1,986,789 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$56,442,668 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$306 | \$104 | \$40 |
| General Obligation Debt over EAV: | 1.99% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$2,114,845 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$11 | \$32 | \$ |
| Revenue Collected During FY 06: | \$11,306,052 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$12,612,818 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$61 | \$35 | \$ |
| Per Capita Expenditures: | \$68 | \$35 | \$ |
| Operating Income (loss): | -\$1,306,766 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 15.67% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$1,976,010 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$11 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$2,076,030 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$60 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.50% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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

Number Submitted = 3

911 Emergency
Ambulance
Board of Health

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$4,708,321 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$277 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$9,626,388 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$9,998,046 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$567 | \$432 | \$425 |
| Per Capita Expenditures: | \$589 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$371,658 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 56.62% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$5,661,246 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$333 | \$324 | \$295 |

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: | \$ | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$5,661,246 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$108,935 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$6 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$7,700,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$549 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$606,975 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$43 | \$32 | \$ |
| Revenue Collected During FY 06: | \$193,130 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$168,534 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$14 | \$35 | \$ |
| Per Capita Expenditures: | \$12 | \$35 | \$ |
| Operating Income (loss): | \$24,596 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 374.74% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$631,571 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$45 | \$33 | \$ |



FISCAL YEAR 2006

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

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 06: | \$12,100,037 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$356 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$14,235,683 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$12,681,078 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$419 | \$432 | \$425 |
| Per Capita Expenditures: | \$374 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,554,605 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 103.93% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$13,179,080 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$388 | \$324 | \$295 |

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: | \$822,750 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$11,068,954 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$3,325,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$98 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.36% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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="210"/> |
| Part Time: | <input type="text" value="33"/> |
| Salaries Paid: | <input type="text" value="\$7,656,177"/> |

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 06: | \$9,161,282 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$172 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$17,063,426 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$15,579,807 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$321 | \$432 | \$425 |
| Per Capita Expenditures: | \$293 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,483,619 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 67.50% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$10,516,207 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$198 | \$324 | \$295 |

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: | \$1,891,558 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$8,241,816 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$2,030,755 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$38 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.13% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$179,259 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$3 | \$32 | \$ |
| Revenue Collected During FY 06: | \$385,781 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$330,733 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$7 | \$35 | \$ |
| Per Capita Expenditures: | \$6 | \$35 | \$ |
| Operating Income (loss): | \$55,048 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 70.31% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$232,549 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$4 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,188,775**

Equalized Assessed Valuation: **\$250,143,625**

Population: **15,788**

Employees:

 Full Time: **77**

 Part Time: **35**

 Salaries Paid: **\$3,017,817**

Blended Component Units

Number Submitted = 2
 Crawford County Historical Society
 Crawford County Tourism Council

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$7,266,310 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$460 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$9,604,300 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$9,234,753 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$608 | \$432 | \$425 |
| Per Capita Expenditures: | \$585 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$369,547 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 84.01% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$7,758,257 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$491 | \$324 | \$295 |

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: | \$7,060,367 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$318,625 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$813,058 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$51 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$2,621,843 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$233 | \$104 | \$40 |
| General Obligation Debt over EAV: | 2.73% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$300,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$18 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.09% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$91,634 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$6 | \$32 | \$ |
| Revenue Collected During FY 06: | \$85,818 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$69,877 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$5 | \$35 | \$ |
| Per Capita Expenditures: | \$4 | \$35 | \$ |
| Operating Income (loss): | \$15,941 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 153.95% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$107,575 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$7 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,208,500**

Equalized Assessed Valuation: **\$1,699,140,609**

Population: **94,040**

Employees:

 Full Time: **404**

 Part Time: **268**

 Salaries Paid: **\$20,421,074**

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 06: | \$25,560,825 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$272 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$40,693,510 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$36,902,907 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$433 | \$432 | \$425 |
| Per Capita Expenditures: | \$392 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$3,790,603 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 79.11% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$29,193,300 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$310 | \$324 | \$295 |

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: | \$13,744,754 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$25,043,237 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$17,576,167 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$187 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$9,738,475 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$104 | \$32 | \$ |
| Revenue Collected During FY 06: | \$12,062,962 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$11,719,221 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$128 | \$35 | \$ |
| Per Capita Expenditures: | \$125 | \$35 | \$ |
| Operating Income (loss): | \$343,741 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 86.03% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$10,082,216 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$107 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,626,857**

Equalized Assessed Valuation: **\$261,525,486**

Population: **19,464**

Employees:

 Full Time: **64**

 Part Time: **25**

 Salaries Paid: **\$2,605,773**

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 06: | \$7,915,422 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$407 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$6,751,345 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$6,060,175 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$347 | \$432 | \$425 |
| Per Capita Expenditures: | \$311 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$691,170 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 139.98% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$8,483,217 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$436 | \$324 | \$295 |

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: | \$2,028,787 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$6,492,160 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$1,462,934 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$75 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$543,659,291**

Equalized Assessed Valuation: **\$34,791,533,054**

Population: **932,670**

Employees:

 Full Time: **2,795**

 Part Time: **160**

 Salaries Paid: **\$149,184,942**

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 06: | \$169,021,632 | \$127,438,780 | \$101,286,685 |
| Per Capita Beginning Fund Balance: | \$181 | \$239 | \$249 |
| Revenue Collected During FY 06: | \$309,414,557 | \$216,350,048 | \$194,941,858 |
| Expenditures During FY 06: | \$304,381,975 | \$199,564,605 | \$177,995,759 |
| Per Capita Revenue: | \$332 | \$396 | \$385 |
| Per Capita Expenditures: | \$326 | \$353 | \$340 |
| Revenues over (under) Expenditures: | \$5,032,582 | \$16,785,440 | \$16,946,099 |
| Ratio of Fund Balance to Expenditures: | 54.09% | 73.42% | 76.87% |
| Ending Fund Balance for FY 06: | \$164,636,978 | \$137,386,893 | \$111,505,748 |
| Per Capita Ending Fund Balance: | \$177 | \$260 | \$265 |

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: | \$30,070,231 | \$59,511,193 | \$63,694,687 |
| Total Unrestricted Net Assets: | \$166,265,654 | \$123,558,077 | \$140,858,751 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$352,407,273 | \$232,828,508 | \$263,802,342 |
| Per Capita Debt: | \$378 | \$419 | \$396 |
| General Obligation Debt over EAV: | 0.45% | 0.71% | 0.48% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$100,208,666 | \$73,749,159 | \$24,964,635 |
| Per Capita Beginning Retained Earnings for FY 06: | \$107 | \$111 | \$63 |
| Revenue Collected During FY 06: | \$39,585,447 | \$19,213,144 | \$14,160,178 |
| Expenditures During FY 06: | \$49,793,165 | \$19,823,959 | \$12,935,630 |
| Per Capita Revenue: | \$42 | \$35 | \$44 |
| Per Capita Expenditures: | \$53 | \$34 | \$41 |
| Operating Income (loss): | -\$10,207,718 | -\$610,815 | -\$474,951 |
| Ratio of Retained Earnings to Expenditures: | 194.93% | 373.03% | 206.37% |
| Ending Retained Earnings for FY 06: | \$97,063,583 | \$73,761,504 | \$28,853,791 |
| Per Capita Ending Retained Earnings: | \$104 | \$113 | \$71 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$129,471 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$7 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.05% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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 06: | \$9,130,915 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$266 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$13,837,047 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$14,508,800 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$404 | \$432 | \$425 |
| Per Capita Expenditures: | \$423 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$671,753 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 50.79% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$7,368,716 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$215 | \$324 | \$295 |

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: | \$9,614,130 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$3,573,516 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$9,708,073 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$283 | \$104 | \$40 |
| General Obligation Debt over EAV: | 2.08% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$700,003 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$49 | \$32 | \$ |
| Revenue Collected During FY 06: | \$336,297 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$30,516 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$24 | \$35 | \$ |
| Per Capita Expenditures: | \$2 | \$35 | \$ |
| Operating Income (loss): | \$305,781 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 2219.39% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$677,269 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$48 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Fulton County**

Unit Code: **029/000/00** County: **FULTON**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,577,321**

Equalized Assessed Valuation: **\$327,255,737**

Population: **38,250**

Employees:

 Full Time: **191**

 Part Time: **53**

 Salaries Paid: **\$6,750,811**

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 06: | \$9,795,426 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$256 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$17,916,729 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$16,747,064 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$468 | \$432 | \$425 |
| Per Capita Expenditures: | \$438 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,169,665 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 63.45% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$10,625,337 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$278 | \$324 | \$295 |

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: | \$82,410 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$10,273,265 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$1,437,095 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$38 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.11% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$926,321 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$24 | \$32 | \$ |
| Revenue Collected During FY 06: | \$1,845,174 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$2,375,177 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$48 | \$35 | \$ |
| Per Capita Expenditures: | \$62 | \$35 | \$ |
| Operating Income (loss): | -\$530,003 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 34.54% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$820,283 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$21 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,259,643**

Equalized Assessed Valuation: **\$41,108,369**

Population: **6,445**

Employees:

 Full Time: **24**

 Part Time: **29**

 Salaries Paid: **\$637,950**

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 06: | \$4,779,755 | \$3,248,793 | \$3,337,445 |
| Per Capita Beginning Fund Balance: | \$742 | \$913 | \$453 |
| Revenue Collected During FY 06: | \$3,886,029 | \$4,332,693 | \$3,886,029 |
| Expenditures During FY 06: | \$3,542,387 | \$4,181,990 | \$3,623,143 |
| Per Capita Revenue: | \$603 | \$956 | \$612 |
| Per Capita Expenditures: | \$550 | \$962 | \$593 |
| Revenues over (under) Expenditures: | \$343,642 | \$150,703 | \$225,795 |
| Ratio of Fund Balance to Expenditures: | 157.52% | 91.91% | 72.57% |
| Ending Fund Balance for FY 06: | \$5,580,023 | \$3,443,553 | \$3,417,917 |
| Per Capita Ending Fund Balance: | \$866 | \$961 | \$475 |

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: | \$127,681 | \$1,131,503 | \$285,644 |
| Total Unrestricted Net Assets: | \$3,564,178 | \$1,894,211 | \$1,965,747 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$116,573 | \$38,268 |
| Per Capita Debt: | \$ | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$49 | \$ |
| Revenue Collected During FY 06: | \$ | \$325,895 | \$ |
| Expenditures During FY 06: | \$ | \$321,044 | \$ |
| Per Capita Revenue: | \$ | \$100 | \$ |
| Per Capita Expenditures: | \$ | \$96 | \$ |
| Operating Income (loss): | \$ | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$52 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$134,114,084**

Equalized Assessed Valuation: **\$1,307,393,031**

Population: **45,828**

Employees:

 Full Time: **240**

 Part Time: **230**

 Salaries Paid: **\$7,655,091**

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 06: | \$9,054,806 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$198 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$21,981,371 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$20,290,217 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$480 | \$432 | \$425 |
| Per Capita Expenditures: | \$443 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,691,154 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 52.96% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$10,745,960 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$234 | \$324 | \$295 |

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: | \$1,461,114 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$9,284,846 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$5,095,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$111 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | -\$2,318,773 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | -\$51 | \$32 | \$ |
| Revenue Collected During FY 06: | \$4,382,211 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$2,920,919 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$96 | \$35 | \$ |
| Per Capita Expenditures: | \$64 | \$35 | \$ |
| Operating Income (loss): | \$1,461,292 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | -20.42% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | -\$596,442 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | -\$13 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$21,720 | \$116,573 | \$38,268 |
| Per Capita Debt: | \$3 | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$49 | \$ |
| Revenue Collected During FY 06: | \$ | \$325,895 | \$ |
| Expenditures During FY 06: | \$ | \$321,044 | \$ |
| Per Capita Revenue: | \$ | \$100 | \$ |
| Per Capita Expenditures: | \$ | \$96 | \$ |
| Operating Income (loss): | \$ | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$52 | \$ |



FISCAL YEAR 2006

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

Number Submitted = 1
Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$4,132,888 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$216 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$5,655,144 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$6,506,797 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$296 | \$432 | \$425 |
| Per Capita Expenditures: | \$341 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$851,653 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 50.27% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$3,270,672 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$171 | \$324 | \$295 |

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: | \$ | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$3,693,997 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$266,512 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$14 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.08% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$181,921 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$10 | \$32 | \$ |
| Revenue Collected During FY 06: | \$463,979 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$519,829 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$24 | \$35 | \$ |
| Per Capita Expenditures: | \$27 | \$35 | \$ |
| Operating Income (loss): | -\$55,850 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 20.97% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$108,987 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$6 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,738,048**

Equalized Assessed Valuation: **\$21,648,471**

Population: **480**

Employees:

 Full Time: **37**

 Part Time: **24**

 Salaries Paid: **\$850,250**

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 06: | \$2,873,327 | \$3,248,793 | \$3,337,445 |
| Per Capita Beginning Fund Balance: | \$5,986 | \$913 | \$453 |
| Revenue Collected During FY 06: | \$2,305,754 | \$4,332,693 | \$3,886,029 |
| Expenditures During FY 06: | \$2,501,975 | \$4,181,990 | \$3,623,143 |
| Per Capita Revenue: | \$4,804 | \$956 | \$612 |
| Per Capita Expenditures: | \$5,212 | \$962 | \$593 |
| Revenues over (under) Expenditures: | -\$196,221 | \$150,703 | \$225,795 |
| Ratio of Fund Balance to Expenditures: | 119.62% | 91.91% | 72.57% |
| Ending Fund Balance for FY 06: | \$2,992,800 | \$3,443,553 | \$3,417,917 |
| Per Capita Ending Fund Balance: | \$6,235 | \$961 | \$475 |

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: | \$ | \$1,131,503 | \$285,644 |
| Total Unrestricted Net Assets: | \$1,965,747 | \$1,894,211 | \$1,965,747 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$45,000 | \$116,573 | \$38,268 |
| Per Capita Debt: | \$94 | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$176,050 | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$367 | \$49 | \$ |
| Revenue Collected During FY 06: | \$348,150 | \$325,895 | \$ |
| Expenditures During FY 06: | \$326,139 | \$321,044 | \$ |
| Per Capita Revenue: | \$725 | \$100 | \$ |
| Per Capita Expenditures: | \$679 | \$96 | \$ |
| Operating Income (loss): | \$22,011 | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 60.73% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$198,061 | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$413 | \$52 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$107,947 | \$116,573 | \$38,268 |
| Per Capita Debt: | \$13 | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$49 | \$ |
| Revenue Collected During FY 06: | \$ | \$325,895 | \$ |
| Expenditures During FY 06: | \$ | \$321,044 | \$ |
| Per Capita Revenue: | \$ | \$100 | \$ |
| Per Capita Expenditures: | \$ | \$96 | \$ |
| Operating Income (loss): | \$ | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$52 | \$ |



FISCAL YEAR 2006

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 06: | \$15,458,978 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$303 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$22,613,330 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$20,220,777 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$443 | \$432 | \$425 |
| Per Capita Expenditures: | \$396 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$2,392,553 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 83.36% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$16,856,835 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$330 | \$324 | \$295 |

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: | \$2,394,509 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$14,370,619 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$4,607,096 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$90 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$5,245,502 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$103 | \$32 | \$ |
| Revenue Collected During FY 06: | \$4,035,582 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$4,692,655 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$79 | \$35 | \$ |
| Per Capita Expenditures: | \$92 | \$35 | \$ |
| Operating Income (loss): | -\$657,073 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 108.31% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$5,082,720 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$100 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,784,506**

Equalized Assessed Valuation: **\$390,084,517**

Population: **31,334**

Employees:

 Full Time: **108**

 Part Time: **18**

 Salaries Paid: **\$4,222,844**

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 06: | \$9,650,831 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$308 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$13,988,295 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$13,689,671 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$446 | \$432 | \$425 |
| Per Capita Expenditures: | \$437 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$298,624 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 73.34% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$10,039,455 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$320 | \$324 | \$295 |

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: | \$8,661,920 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$1,271,808 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,441,761 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$46 | \$32 | \$ |
| Revenue Collected During FY 06: | \$529,438 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$627,525 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$17 | \$35 | \$ |
| Per Capita Expenditures: | \$20 | \$35 | \$ |
| Operating Income (loss): | -\$98,087 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 199.78% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$1,253,674 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$40 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$682,376 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$12 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$4,978,908 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$86 | \$32 | \$ |
| Revenue Collected During FY 06: | \$11,420,951 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$10,678,799 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$198 | \$35 | \$ |
| Per Capita Expenditures: | \$185 | \$35 | \$ |
| Operating Income (loss): | \$742,152 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 49.55% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$5,291,060 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$92 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Jasper County**

Unit Code: **040/000/00** County: **JASPER**

Fiscal Year End: **11/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,076,032**

Equalized Assessed Valuation: **\$209,927,115**

Population: **9,880**

Employees:

 Full Time: **84**

 Part Time: **30**

 Salaries Paid: **\$3,439,139**

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 06: | \$4,258,801 | \$3,248,793 | \$3,337,445 |
| Per Capita Beginning Fund Balance: | \$431 | \$913 | \$453 |
| Revenue Collected During FY 06: | \$7,675,427 | \$4,332,693 | \$3,886,029 |
| Expenditures During FY 06: | \$7,203,241 | \$4,181,990 | \$3,623,143 |
| Per Capita Revenue: | \$777 | \$956 | \$612 |
| Per Capita Expenditures: | \$729 | \$962 | \$593 |
| Revenues over (under) Expenditures: | \$472,186 | \$150,703 | \$225,795 |
| Ratio of Fund Balance to Expenditures: | 65.99% | 91.91% | 72.57% |
| Ending Fund Balance for FY 06: | \$4,753,519 | \$3,443,553 | \$3,417,917 |
| Per Capita Ending Fund Balance: | \$481 | \$961 | \$475 |

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: | \$4,307,046 | \$1,131,503 | \$285,644 |
| Total Unrestricted Net Assets: | \$446,473 | \$1,894,211 | \$1,965,747 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$484,397 | \$116,573 | \$38,268 |
| Per Capita Debt: | \$49 | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$792,277 | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$80 | \$49 | \$ |
| Revenue Collected During FY 06: | \$1,579,805 | \$325,895 | \$ |
| Expenditures During FY 06: | \$1,442,144 | \$321,044 | \$ |
| Per Capita Revenue: | \$160 | \$100 | \$ |
| Per Capita Expenditures: | \$146 | \$96 | \$ |
| Operating Income (loss): | \$137,661 | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 64.48% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$929,938 | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$94 | \$52 | \$ |



FISCAL YEAR 2006

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 06: | \$2,445,372 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$61 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$15,592,313 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$12,643,066 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$386 | \$432 | \$425 |
| Per Capita Expenditures: | \$313 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$2,949,247 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 32.81% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$4,148,059 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$103 | \$324 | \$295 |

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: | \$7,449,280 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | -\$4,421,386 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$17,740,043 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$439 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,178,618**

Equalized Assessed Valuation: **\$273,054,110**

Population: **21,668**

Employees:

 Full Time: **73**

 Part Time: **22**

 Salaries Paid: **\$2,868,460**

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 06: | \$7,989,910 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$369 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$7,795,449 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$6,767,776 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$360 | \$432 | \$425 |
| Per Capita Expenditures: | \$312 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,027,673 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 133.24% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$9,017,583 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$416 | \$324 | \$295 |

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: | \$ | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$8,118,791 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$1,260,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$58 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.46% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,366,714**

Equalized Assessed Valuation: **\$598,865,217**

Population: **22,580**

Employees:

 Full Time: **147**

 Part Time: **28**

 Salaries Paid: **\$4,985,965**

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 06: | \$10,408,896 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$461 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$12,857,431 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$12,933,486 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$569 | \$432 | \$425 |
| Per Capita Expenditures: | \$573 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$76,055 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 79.91% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$10,335,571 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$458 | \$324 | \$295 |

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: | \$1,975,500 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$8,363,843 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,709,087**

Equalized Assessed Valuation: **\$84,064,207**

Population: **13,200**

Employees:

 Full Time: **69**

 Part Time: **28**

 Salaries Paid: **\$2,120,133**

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 06: | \$7,013,332 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$531 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$6,819,009 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$7,772,192 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$517 | \$432 | \$425 |
| Per Capita Expenditures: | \$589 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$953,183 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 99.50% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$7,733,380 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$586 | \$324 | \$295 |

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: | \$5,474,563 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$611,428 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$3,045,985 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$231 | \$104 | \$40 |
| General Obligation Debt over EAV: | 2.58% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$93,020 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$7 | \$32 | \$ |
| Revenue Collected During FY 06: | \$273,079 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$323,804 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$21 | \$35 | \$ |
| Per Capita Expenditures: | \$25 | \$35 | \$ |
| Operating Income (loss): | -\$50,725 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 23.14% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$74,913 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$6 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$286,205,088**

Equalized Assessed Valuation: **\$12,390,090,594**

Population: **482,113**

Employees:

 Full Time: **1,304**

 Part Time: **85**

 Salaries Paid: **\$52,320,405**

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 06: | \$107,638,943 | \$127,438,780 | \$101,286,685 |
| Per Capita Beginning Fund Balance: | \$223 | \$239 | \$249 |
| Revenue Collected During FY 06: | \$149,743,407 | \$216,350,048 | \$194,941,858 |
| Expenditures During FY 06: | \$133,066,825 | \$199,564,605 | \$177,995,759 |
| Per Capita Revenue: | \$311 | \$396 | \$385 |
| Per Capita Expenditures: | \$276 | \$353 | \$340 |
| Revenues over (under) Expenditures: | \$16,676,582 | \$16,785,440 | \$16,946,099 |
| Ratio of Fund Balance to Expenditures: | 84.96% | 73.42% | 76.87% |
| Ending Fund Balance for FY 06: | \$113,047,635 | \$137,386,893 | \$111,505,748 |
| Per Capita Ending Fund Balance: | \$234 | \$260 | \$265 |

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: | \$46,264,342 | \$59,511,193 | \$63,694,687 |
| Total Unrestricted Net Assets: | \$137,912,282 | \$123,558,077 | \$140,858,751 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$267,883,428 | \$232,828,508 | \$263,802,342 |
| Per Capita Debt: | \$556 | \$419 | \$396 |
| General Obligation Debt over EAV: | 1.76% | 0.71% | 0.48% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$34,669,683 | \$73,749,159 | \$24,964,635 |
| Per Capita Beginning Retained Earnings for FY 06: | \$72 | \$111 | \$63 |
| Revenue Collected During FY 06: | \$8,680,420 | \$19,213,144 | \$14,160,178 |
| Expenditures During FY 06: | \$3,636,784 | \$19,823,959 | \$12,935,630 |
| Per Capita Revenue: | \$18 | \$35 | \$44 |
| Per Capita Expenditures: | \$8 | \$34 | \$41 |
| Operating Income (loss): | \$5,043,636 | -\$610,815 | -\$474,951 |
| Ratio of Retained Earnings to Expenditures: | 1046.01% | 373.03% | 206.37% |
| Ending Retained Earnings for FY 06: | \$38,041,216 | \$73,761,504 | \$28,853,791 |
| Per Capita Ending Retained Earnings: | \$79 | \$113 | \$71 |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$86,506,472**

Equalized Assessed Valuation: **\$1,905,050,370**

Population: **109,090**

Employees:

 Full Time: **531**

 Part Time: **91**

 Salaries Paid: **\$21,546,773**

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 06: | \$27,521,832 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$252 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$48,926,854 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$50,737,119 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$448 | \$432 | \$425 |
| Per Capita Expenditures: | \$465 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$1,810,265 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 50.90% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$25,824,278 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$237 | \$324 | \$295 |

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: | \$21,345,295 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$3,209,493 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$30,271,454 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$277 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$4,479,468 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$41 | \$32 | \$ |
| Revenue Collected During FY 06: | \$2,721,355 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$2,495,692 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$25 | \$35 | \$ |
| Per Capita Expenditures: | \$23 | \$35 | \$ |
| Operating Income (loss): | \$225,663 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 187.92% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$4,689,906 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$43 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$54,127,467**

Equalized Assessed Valuation: **\$2,338,598,389**

Population: **88,158**

Employees:

 Full Time: **165**

 Part Time: **20**

 Salaries Paid: **\$13,390,894**

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 06: | \$20,407,556 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$231 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$40,271,817 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$38,006,831 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$457 | \$432 | \$425 |
| Per Capita Expenditures: | \$431 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$2,264,986 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 57.68% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$21,921,151 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$249 | \$324 | \$295 |

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: | \$5,529,601 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$17,828,491 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$11,448,396 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$130 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,974,081**

Equalized Assessed Valuation: **\$610,736,221**

Population: **53,884**

Employees:

 Full Time: **257**

 Part Time: **146**

 Salaries Paid: **\$11,526,382**

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 06: | \$15,628,886 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$290 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$17,862,763 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$18,267,964 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$332 | \$432 | \$425 |
| Per Capita Expenditures: | \$339 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$405,201 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 77.46% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$14,150,092 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$263 | \$324 | \$295 |

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: | \$3,758,792 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$12,799,410 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$10,987,644 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$204 | \$104 | \$40 |
| General Obligation Debt over EAV: | 1.43% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$11,737,802 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$218 | \$32 | \$ |
| Revenue Collected During FY 06: | \$10,473,525 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$8,889,067 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$194 | \$35 | \$ |
| Per Capita Expenditures: | \$165 | \$35 | \$ |
| Operating Income (loss): | \$1,584,458 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 161.92% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$14,393,553 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$267 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$617,385,341**

Equalized Assessed Valuation: **\$25,169,721,641**

Population: **723,591**

Employees:

 Full Time: **2,520**

 Part Time: **343**

 Salaries Paid: **\$146,282,948**

Blended Component Units

Number Submitted = 4

ETSB

Forest Preserve District

Forest Preserve enterprise

Public Building Commission

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$229,467,765 | \$127,438,780 | \$101,286,685 |
| Per Capita Beginning Fund Balance: | \$317 | \$239 | \$249 |
| Revenue Collected During FY 06: | \$329,638,644 | \$216,350,048 | \$194,941,858 |
| Expenditures During FY 06: | \$319,120,292 | \$199,564,605 | \$177,995,759 |
| Per Capita Revenue: | \$456 | \$396 | \$385 |
| Per Capita Expenditures: | \$441 | \$353 | \$340 |
| Revenues over (under) Expenditures: | \$10,518,352 | \$16,785,440 | \$16,946,099 |
| Ratio of Fund Balance to Expenditures: | 78.96% | 73.42% | 76.87% |
| Ending Fund Balance for FY 06: | \$251,978,007 | \$137,386,893 | \$111,505,748 |
| Per Capita Ending Fund Balance: | \$348 | \$260 | \$265 |

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: | \$67,864,262 | \$59,511,193 | \$63,694,687 |
| Total Unrestricted Net Assets: | \$201,024,111 | \$123,558,077 | \$140,858,751 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$291,625,177 | \$232,828,508 | \$263,802,342 |
| Per Capita Debt: | \$403 | \$419 | \$396 |
| General Obligation Debt over EAV: | 0.92% | 0.71% | 0.48% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$277,768,920 | \$73,749,159 | \$24,964,635 |
| Per Capita Beginning Retained Earnings for FY 06: | \$384 | \$111 | \$63 |
| Revenue Collected During FY 06: | \$38,692,643 | \$19,213,144 | \$14,160,178 |
| Expenditures During FY 06: | \$39,642,544 | \$19,823,959 | \$12,935,630 |
| Per Capita Revenue: | \$53 | \$35 | \$44 |
| Per Capita Expenditures: | \$55 | \$34 | \$41 |
| Operating Income (loss): | -\$949,901 | -\$610,815 | -\$474,951 |
| Ratio of Retained Earnings to Expenditures: | 686.49% | 373.03% | 206.37% |
| Ending Retained Earnings for FY 06: | \$272,143,001 | \$73,761,504 | \$28,853,791 |
| Per Capita Ending Retained Earnings: | \$376 | \$113 | \$71 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Lasalle County**

Unit Code: **050/000/00** County: **LASALLE**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$67,872,939**

Equalized Assessed Valuation: **\$1,981,988,738**

Population: **113,065**

Employees:

 Full Time: **530**

 Part Time: **10**

 Salaries Paid: **\$18,782,150**

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$22,601,394 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$200 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$59,470,281 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$51,573,752 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$526 | \$432 | \$425 |
| Per Capita Expenditures: | \$456 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$7,896,529 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 61.03% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$31,474,569 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$278 | \$324 | \$295 |

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: | \$7,419,900 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$24,054,689 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$12,076,886 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$107 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.55% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | -\$83,770 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | -\$1 | \$32 | \$ |
| Revenue Collected During FY 06: | \$5,566,641 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$5,399,351 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$49 | \$35 | \$ |
| Per Capita Expenditures: | \$48 | \$35 | \$ |
| Operating Income (loss): | \$167,290 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1.55% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$83,520 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$1 | \$33 | \$ |



FISCAL YEAR 2006

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 06: | \$3,561,287 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$224 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$6,608,800 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$5,491,472 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$415 | \$432 | \$425 |
| Per Capita Expenditures: | \$345 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,117,328 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 85.45% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$4,692,255 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$295 | \$324 | \$295 |

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: | \$523,613 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$4,142,508 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$1,650,783 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$104 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$368,548 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$23 | \$32 | \$ |
| Revenue Collected During FY 06: | \$258,081 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$234,474 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$16 | \$35 | \$ |
| Per Capita Expenditures: | \$15 | \$35 | \$ |
| Operating Income (loss): | \$23,607 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 167.25% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$392,155 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$25 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$2,171,799 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$61 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.26% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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 06: | \$22,302,472 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$577 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$17,369,056 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$16,602,224 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$449 | \$432 | \$425 |
| Per Capita Expenditures: | \$429 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$766,832 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 135.55% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$22,503,759 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$582 | \$324 | \$295 |

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: | \$ | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$43,612,299 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$1,075,431 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$28 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,914,709 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$50 | \$32 | \$ |
| Revenue Collected During FY 06: | \$4,080,904 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$5,012,277 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$106 | \$35 | \$ |
| Per Capita Expenditures: | \$130 | \$35 | \$ |
| Operating Income (loss): | -\$931,373 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 30.94% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$1,550,606 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$40 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$61,712,297**

Equalized Assessed Valuation: **\$1,386,182,362**

Population: **109,309**

Employees:

 Full Time: **496**

 Part Time: **74**

 Salaries Paid: **\$18,515,713**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$24,969,874 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$228 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$46,452,239 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$39,998,595 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$425 | \$432 | \$425 |
| Per Capita Expenditures: | \$366 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$6,453,644 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 86.70% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$34,680,515 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$317 | \$324 | \$295 |

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: | \$429,487 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$33,852,391 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$1,118,371 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$10 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$179,817 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$4 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$96,904,282**

Equalized Assessed Valuation: **\$3,736,826,248**

Population: **266,314**

Employees:

 Full Time: **924**

 Part Time: **168**

 Salaries Paid: **\$41,773,774**

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 06: | \$71,236,795 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$267 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$105,843,289 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$95,096,033 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$397 | \$432 | \$425 |
| Per Capita Expenditures: | \$357 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$10,747,256 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 81.77% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$77,764,499 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$292 | \$324 | \$295 |

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: | \$2,480,599 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$88,842,167 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$2,540,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$10 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.07% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$21,835,385 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$82 | \$32 | \$ |
| Revenue Collected During FY 06: | \$2,264,059 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$2,373,730 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$9 | \$35 | \$ |
| Per Capita Expenditures: | \$9 | \$35 | \$ |
| Operating Income (loss): | -\$109,671 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 929.65% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$22,067,493 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$83 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$296,535 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$23 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.08% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,925,688**

Equalized Assessed Valuation: **\$159,932,235**

Population: **15,741**

Employees:

 Full Time: **67**

 Part Time: **111**

 Salaries Paid: **\$2,827,991**

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 06: | \$6,721,891 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$427 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$9,153,135 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$8,081,068 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$581 | \$432 | \$425 |
| Per Capita Expenditures: | \$513 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,072,067 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 96.45% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$7,793,958 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$495 | \$324 | \$295 |

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: | \$1,344,510 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$6,234,706 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$197,831 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$13 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$938,131 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$60 | \$32 | \$ |
| Revenue Collected During FY 06: | \$180,892 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$215,375 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$11 | \$35 | \$ |
| Per Capita Expenditures: | \$14 | \$35 | \$ |
| Operating Income (loss): | -\$34,483 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 419.57% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$903,648 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$57 | \$33 | \$ |



FISCAL YEAR 2006

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

| <u>General and Special Funds</u> | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$5,613,433 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$374 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$7,430,791 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$6,795,126 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$495 | \$432 | \$425 |
| Per Capita Expenditures: | \$453 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$635,665 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 91.96% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$6,249,098 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$417 | \$324 | \$295 |
| <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: | \$3,588 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$6,112,713 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$514,469 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$34 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Mc Donough County**

Unit Code: **062/000/00** County: **MCDONOUGH**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,730,555**

Equalized Assessed Valuation: **\$284,381,122**

Population: **32,393**

Employees:

 Full Time: **282**

 Part Time: **86**

 Salaries Paid: **\$8,198,356**

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 06: | \$7,820,935 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$241 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$12,170,171 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$11,887,716 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$376 | \$432 | \$425 |
| Per Capita Expenditures: | \$367 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$282,455 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 68.36% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$8,126,252 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$251 | \$324 | \$295 |

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: | \$460,000 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$8,995,226 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$1,831,676 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$57 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.16% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$3,931,301 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$121 | \$32 | \$ |
| Revenue Collected During FY 06: | \$4,642,179 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$4,525,616 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$143 | \$35 | \$ |
| Per Capita Expenditures: | \$140 | \$35 | \$ |
| Operating Income (loss): | \$116,563 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 92.45% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$4,184,043 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$129 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$218,610,490**

Equalized Assessed Valuation: **\$8,564,661,998**

Population: **312,373**

Employees:

 Full Time: **1,079**

 Part Time: **170**

 Salaries Paid: **\$48,847,027**

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 06: | \$94,934,426 | \$127,438,780 | \$101,286,685 |
| Per Capita Beginning Fund Balance: | \$304 | \$239 | \$249 |
| Revenue Collected During FY 06: | \$128,098,283 | \$216,350,048 | \$194,941,858 |
| Expenditures During FY 06: | \$108,136,226 | \$199,564,605 | \$177,995,759 |
| Per Capita Revenue: | \$410 | \$396 | \$385 |
| Per Capita Expenditures: | \$346 | \$353 | \$340 |
| Revenues over (under) Expenditures: | \$19,962,057 | \$16,785,440 | \$16,946,099 |
| Ratio of Fund Balance to Expenditures: | 101.69% | 73.42% | 76.87% |
| Ending Fund Balance for FY 06: | \$109,963,861 | \$137,386,893 | \$111,505,748 |
| Per Capita Ending Fund Balance: | \$352 | \$260 | \$265 |

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: | \$72,186,833 | \$59,511,193 | \$63,694,687 |
| Total Unrestricted Net Assets: | \$44,583,626 | \$123,558,077 | \$140,858,751 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$53,407,572 | \$232,828,508 | \$263,802,342 |
| Per Capita Debt: | \$171 | \$419 | \$396 |
| General Obligation Debt over EAV: | 0.48% | 0.71% | 0.48% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$14,588,097 | \$73,749,159 | \$24,964,635 |
| Per Capita Beginning Retained Earnings for FY 06: | \$47 | \$111 | \$63 |
| Revenue Collected During FY 06: | \$13,983,500 | \$19,213,144 | \$14,160,178 |
| Expenditures During FY 06: | \$9,029,678 | \$19,823,959 | \$12,935,630 |
| Per Capita Revenue: | \$45 | \$35 | \$44 |
| Per Capita Expenditures: | \$29 | \$34 | \$41 |
| Operating Income (loss): | \$4,953,822 | -\$610,815 | -\$474,951 |
| Ratio of Retained Earnings to Expenditures: | 217.80% | 373.03% | 206.37% |
| Ending Retained Earnings for FY 06: | \$19,666,366 | \$73,761,504 | \$28,853,791 |
| Per Capita Ending Retained Earnings: | \$63 | \$113 | \$71 |



FISCAL YEAR 2006

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: **12/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$73,905,482**

Equalized Assessed Valuation: **\$2,920,446,010**

Population: **161,202**

Employees:

 Full Time: **726**

 Part Time: **180**

 Salaries Paid: **\$29,605,018**

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 06: | \$24,902,688 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$154 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$70,020,379 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$67,252,289 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$434 | \$432 | \$425 |
| Per Capita Expenditures: | \$417 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$2,768,090 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 40.41% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$27,176,882 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$169 | \$324 | \$295 |

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: | \$ | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$26,226,889 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$43,649,992 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$271 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.13% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$6,184,441 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$38 | \$32 | \$ |
| Revenue Collected During FY 06: | \$7,113,561 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$6,816,383 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$44 | \$35 | \$ |
| Per Capita Expenditures: | \$42 | \$35 | \$ |
| Operating Income (loss): | \$297,178 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 103.61% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$7,062,212 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$44 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,327,152**

Equalized Assessed Valuation: **\$183,673,084**

Population: **12,750**

Employees:

 Full Time: **165**

 Part Time: **59**

 Salaries Paid: **\$5,029,026**

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 06: | \$5,498,824 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$431 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$6,992,118 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$7,236,409 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$548 | \$432 | \$425 |
| Per Capita Expenditures: | \$568 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$244,291 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 73.44% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$5,314,533 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$417 | \$324 | \$295 |

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: | \$3,590,773 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$1,670,368 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$375,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$29 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$3,687,210 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$289 | \$32 | \$ |
| Revenue Collected During FY 06: | \$4,940,554 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$4,415,750 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$387 | \$35 | \$ |
| Per Capita Expenditures: | \$346 | \$35 | \$ |
| Operating Income (loss): | \$524,804 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 94.03% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$4,152,014 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$326 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Mercer County**

Unit Code: **066/000/00** County: **MERCER**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,279,087**

Equalized Assessed Valuation: **\$181,070,167**

Population: **16,975**

Employees:

 Full Time: **83**

 Part Time: **15**

 Salaries Paid: **\$3,148,511**

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 06: | \$4,413,726 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$260 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$8,963,569 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$9,160,834 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$528 | \$432 | \$425 |
| Per Capita Expenditures: | \$540 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$197,265 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 48.72% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$4,463,470 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$263 | \$324 | \$295 |

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: | \$18,426 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$4,314,435 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$222,005 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$13 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.03% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Monroe County**

Unit Code: **067/000/00** County: **Monroe**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,129,138**

Equalized Assessed Valuation: **\$616,899,012**

Population: **27,619**

Employees:

 Full Time: **200**

 Part Time: **100**

 Salaries Paid: **\$8,382,323**

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 06: | \$6,849,501 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$248 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$10,904,615 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$14,783,437 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$395 | \$432 | \$425 |
| Per Capita Expenditures: | \$535 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$3,878,822 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 18.36% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$2,714,435 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$98 | \$324 | \$295 |

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: | \$1,475,026 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$4,302,090 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$34,643,724 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$1,254 | \$104 | \$40 |
| General Obligation Debt over EAV: | 4.91% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$6,132,342 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$222 | \$32 | \$ |
| Revenue Collected During FY 06: | \$9,201,338 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$8,176,462 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$333 | \$35 | \$ |
| Per Capita Expenditures: | \$296 | \$35 | \$ |
| Operating Income (loss): | \$1,024,876 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 66.79% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$5,461,246 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$198 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$430,830 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$14 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **8/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,416,664**

Equalized Assessed Valuation: **\$413,625,057**

Population: **36,616**

Employees:

 Full Time: **158**

 Part Time: **10**

 Salaries Paid: **\$4,820,098**

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 06: | \$11,136,167 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$304 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$17,538,187 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$16,545,362 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$479 | \$432 | \$425 |
| Per Capita Expenditures: | \$452 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$992,825 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 73.31% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$12,128,992 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$331 | \$324 | \$295 |

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: | \$8,554,929 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$3,313,850 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,265,633**

Equalized Assessed Valuation: **\$170,283,041**

Population: **14,510**

Employees:

 Full Time: **64**

 Part Time: **42**

 Salaries Paid: **\$2,169,675**

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 06: | \$3,775,614 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$260 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$5,553,791 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$5,660,487 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$383 | \$432 | \$425 |
| Per Capita Expenditures: | \$390 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$106,696 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 63.79% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$3,610,646 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$249 | \$324 | \$295 |

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: | \$2,814,736 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$2,374,992 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,529,358**

Equalized Assessed Valuation: **\$1,227,340,523**

Population: **53,000**

Employees:

 Full Time: **239**

 Part Time: **333**

 Salaries Paid: **\$9,370,599**

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 06: | \$13,182,113 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$249 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$28,222,106 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$23,520,023 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$532 | \$432 | \$425 |
| Per Capita Expenditures: | \$444 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$4,702,083 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 67.34% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$15,837,954 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$299 | \$324 | \$295 |

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: | \$7,748,140 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$16,666,491 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$14,460,509 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$273 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **12/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$102,587,667**

Equalized Assessed Valuation: **\$2,626,202,486**

Population: **182,495**

Employees:

 Full Time: **901**

 Part Time: **52**

 Salaries Paid: **\$38,490,707**

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 06: | \$35,641,850 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$195 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$76,637,173 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$70,355,400 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$420 | \$432 | \$425 |
| Per Capita Expenditures: | \$386 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$6,281,773 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 56.15% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$39,507,650 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$216 | \$324 | \$295 |

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: | \$20,493,960 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$24,642,777 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$10,114,094 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$55 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.33% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$2,486,079 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$14 | \$32 | \$ |
| Revenue Collected During FY 06: | \$15,672,639 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$14,398,533 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$86 | \$35 | \$ |
| Per Capita Expenditures: | \$79 | \$35 | \$ |
| Operating Income (loss): | \$1,274,106 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 26.12% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$3,760,185 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$21 | \$33 | \$ |



FISCAL YEAR 2006

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 06: | \$3,549,364 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$155 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$10,319,316 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$10,340,284 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$451 | \$432 | \$425 |
| Per Capita Expenditures: | \$452 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$20,968 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 35.15% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$3,634,874 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$159 | \$324 | \$295 |

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: | \$3,168,974 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$427,309 | \$10,922,893 | \$6,492,160 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$830,842 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$36 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$104,050 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$6 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,617,697**

Equalized Assessed Valuation: **\$33,114,334**

Population: **4,390**

Employees:

 Full Time: **25**

 Part Time: **2**

 Salaries Paid: **\$714,994**

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 06: | \$3,695,722 | \$3,248,793 | \$3,337,445 |
| Per Capita Beginning Fund Balance: | \$842 | \$913 | \$453 |
| Revenue Collected During FY 06: | \$2,687,559 | \$4,332,693 | \$3,886,029 |
| Expenditures During FY 06: | \$2,456,078 | \$4,181,990 | \$3,623,143 |
| Per Capita Revenue: | \$612 | \$956 | \$612 |
| Per Capita Expenditures: | \$559 | \$962 | \$593 |
| Revenues over (under) Expenditures: | \$231,481 | \$150,703 | \$225,795 |
| Ratio of Fund Balance to Expenditures: | 163.49% | 91.91% | 72.57% |
| Ending Fund Balance for FY 06: | \$4,015,452 | \$3,443,553 | \$3,417,917 |
| Per Capita Ending Fund Balance: | \$915 | \$961 | \$475 |

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: | \$ | \$1,131,503 | \$285,644 |
| Total Unrestricted Net Assets: | \$1,927,377 | \$1,894,211 | \$1,965,747 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$116,573 | \$38,268 |
| Per Capita Debt: | \$ | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$49 | \$ |
| Revenue Collected During FY 06: | \$ | \$325,895 | \$ |
| Expenditures During FY 06: | \$ | \$321,044 | \$ |
| Per Capita Revenue: | \$ | \$100 | \$ |
| Per Capita Expenditures: | \$ | \$96 | \$ |
| Operating Income (loss): | \$ | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$52 | \$ |



FISCAL YEAR 2006

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

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$2,795,744 | \$3,248,793 | \$3,337,445 |
| Per Capita Beginning Fund Balance: | \$459 | \$913 | \$453 |
| Revenue Collected During FY 06: | \$3,711,317 | \$4,332,693 | \$3,886,029 |
| Expenditures During FY 06: | \$3,623,143 | \$4,181,990 | \$3,623,143 |
| Per Capita Revenue: | \$610 | \$956 | \$612 |
| Per Capita Expenditures: | \$595 | \$962 | \$593 |
| Revenues over (under) Expenditures: | \$88,174 | \$150,703 | \$225,795 |
| Ratio of Fund Balance to Expenditures: | 78.83% | 91.91% | 72.57% |
| Ending Fund Balance for FY 06: | \$2,856,040 | \$3,443,553 | \$3,417,917 |
| Per Capita Ending Fund Balance: | \$469 | \$961 | \$475 |

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: | \$414,680 | \$1,131,503 | \$285,644 |
| Total Unrestricted Net Assets: | \$2,441,360 | \$1,894,211 | \$1,965,747 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$631,948 | \$116,573 | \$38,268 |
| Per Capita Debt: | \$104 | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$49 | \$ |
| Revenue Collected During FY 06: | \$ | \$325,895 | \$ |
| Expenditures During FY 06: | \$ | \$321,044 | \$ |
| Per Capita Revenue: | \$ | \$100 | \$ |
| Per Capita Expenditures: | \$ | \$96 | \$ |
| Operating Income (loss): | \$ | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$52 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,899,858**

Equalized Assessed Valuation: **\$343,939,618**

Population: **33,122**

Employees:

 Full Time: **117**

 Part Time: **63**

 Salaries Paid: **\$4,285,580**

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 06: | \$4,637,195 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$140 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$11,031,834 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$10,864,308 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$333 | \$432 | \$425 |
| Per Capita Expenditures: | \$328 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$167,526 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 44.87% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$4,874,721 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$147 | \$324 | \$295 |

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: | \$500,000 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$1,985,190 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$3,005,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$91 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.43% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$5,481,189 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$165 | \$32 | \$ |
| Revenue Collected During FY 06: | \$3,525,846 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$3,456,298 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$106 | \$35 | \$ |
| Per Capita Expenditures: | \$104 | \$35 | \$ |
| Operating Income (loss): | \$69,548 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 158.57% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$5,480,737 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$165 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,196,112**

Equalized Assessed Valuation: **\$122,740,280**

Population: **16,149**

Employees:

 Full Time: **50**

 Part Time: **12**

 Salaries Paid: **\$1,802,592**

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 06: | \$6,162,279 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$382 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$6,367,156 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$7,894,227 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$394 | \$432 | \$425 |
| Per Capita Expenditures: | \$489 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$1,527,071 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 58.72% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$4,635,208 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$287 | \$324 | \$295 |

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: | \$56,296 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$4,199,968 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$378,944 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$23 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$64,759,426**

Equalized Assessed Valuation: **\$2,136,061,643**

Population: **143,140**

Employees:

 Full Time: **670**

 Part Time: **140**

 Salaries Paid: **\$25,797,189**

Blended Component Units

Number Submitted = 2

Rock Island County Forest Preserve Commission

Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$22,288,733 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$156 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$58,082,369 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$59,270,467 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$406 | \$432 | \$425 |
| Per Capita Expenditures: | \$414 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$1,188,098 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 38.88% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$23,043,579 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$161 | \$324 | \$295 |

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: | \$10,979,313 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$12,929,582 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$12,925,055 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$90 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.08% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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

Number Submitted = 1

911

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$6,524,316 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$248 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$12,188,328 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$10,943,970 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$463 | \$432 | \$425 |
| Per Capita Expenditures: | \$416 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$1,244,358 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 70.99% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$7,768,674 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$295 | \$324 | \$295 |

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: | \$4,235,211 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$3,919,158 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$7,484,707 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$40 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$58,234 | \$116,573 | \$38,268 |
| Per Capita Debt: | \$8 | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$49 | \$ |
| Revenue Collected During FY 06: | \$ | \$325,895 | \$ |
| Expenditures During FY 06: | \$ | \$321,044 | \$ |
| Per Capita Revenue: | \$ | \$100 | \$ |
| Per Capita Expenditures: | \$ | \$96 | \$ |
| Operating Income (loss): | \$ | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$52 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$38,268 | \$116,573 | \$38,268 |
| Per Capita Debt: | \$7 | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$764,135 | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$135 | \$49 | \$ |
| Revenue Collected During FY 06: | \$2,183,399 | \$325,895 | \$ |
| Expenditures During FY 06: | \$2,326,467 | \$321,044 | \$ |
| Per Capita Revenue: | \$387 | \$100 | \$ |
| Per Capita Expenditures: | \$412 | \$96 | \$ |
| Operating Income (loss): | -\$143,068 | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 26.70% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$621,067 | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$110 | \$52 | \$ |



FISCAL YEAR 2006

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: **8/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,141,355**

Equalized Assessed Valuation: **\$241,692,929**

Population: **22,893**

Employees:

 Full Time: **75**

 Part Time: **6**

 Salaries Paid: **\$3,016,899**

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 06: | \$7,268,103 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$317 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$8,489,988 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$7,913,512 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$371 | \$432 | \$425 |
| Per Capita Expenditures: | \$346 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$576,476 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 90.33% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$7,148,304 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$312 | \$324 | \$295 |

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: | \$250,123 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$7,272,598 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$99,359 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$4 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$123,072,116 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$470 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.50% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$146,518,328 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$559 | \$32 | \$ |
| Revenue Collected During FY 06: | \$3,136,586 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$15,413,507 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$12 | \$35 | \$ |
| Per Capita Expenditures: | \$59 | \$35 | \$ |
| Operating Income (loss): | -\$12,276,921 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 911.40% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$140,479,329 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$536 | \$33 | \$ |



FISCAL YEAR 2006

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

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$1,412,273 | \$3,248,793 | \$3,337,445 |
| Per Capita Beginning Fund Balance: | \$223 | \$913 | \$453 |
| Revenue Collected During FY 06: | \$2,604,593 | \$4,332,693 | \$3,886,029 |
| Expenditures During FY 06: | \$3,204,504 | \$4,181,990 | \$3,623,143 |
| Per Capita Revenue: | \$411 | \$956 | \$612 |
| Per Capita Expenditures: | \$506 | \$962 | \$593 |
| Revenues over (under) Expenditures: | -\$599,911 | \$150,703 | \$225,795 |
| Ratio of Fund Balance to Expenditures: | 27.81% | 91.91% | 72.57% |
| Ending Fund Balance for FY 06: | \$891,150 | \$3,443,553 | \$3,417,917 |
| Per Capita Ending Fund Balance: | \$141 | \$961 | \$475 |

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: | \$316,467 | \$1,131,503 | \$285,644 |
| Total Unrestricted Net Assets: | \$574,683 | \$1,894,211 | \$1,965,747 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$116,573 | \$38,268 |
| Per Capita Debt: | \$ | \$23 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.00% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$154,750 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$49 | \$ |
| Revenue Collected During FY 06: | \$ | \$325,895 | \$ |
| Expenditures During FY 06: | \$ | \$321,044 | \$ |
| Per Capita Revenue: | \$ | \$100 | \$ |
| Per Capita Expenditures: | \$ | \$96 | \$ |
| Operating Income (loss): | \$ | \$4,851 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 43.47% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$159,601 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$52 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$14,673,546 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$300 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$676,377 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$14 | \$32 | \$ |
| Revenue Collected During FY 06: | \$6,498,791 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$6,868,920 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$133 | \$35 | \$ |
| Per Capita Expenditures: | \$140 | \$35 | \$ |
| Operating Income (loss): | -\$370,129 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 4.46% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$306,248 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$6 | \$33 | \$ |



FISCAL YEAR 2006

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 06: | \$28,864,386 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$221 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$39,691,457 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$35,778,669 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$304 | \$432 | \$425 |
| Per Capita Expenditures: | \$274 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$3,912,788 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 93.20% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$33,347,488 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$255 | \$324 | \$295 |

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: | \$2,603,222 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$33,902,995 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$13,716,836 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$105 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.68% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$1,370,000 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$75 | \$104 | \$40 |
| General Obligation Debt over EAV: | 1.02% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,078,276 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$59 | \$32 | \$ |
| Revenue Collected During FY 06: | \$1,136,905 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$1,025,837 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$62 | \$35 | \$ |
| Per Capita Expenditures: | \$56 | \$35 | \$ |
| Operating Income (loss): | \$111,068 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 118.42% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$1,214,818 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$67 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$4,097,746 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$50 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$2,086,424 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$25 | \$32 | \$ |
| Revenue Collected During FY 06: | \$7,389,206 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$8,407,549 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$90 | \$35 | \$ |
| Per Capita Expenditures: | \$103 | \$35 | \$ |
| Operating Income (loss): | -\$1,018,343 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 12.24% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$1,029,078 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$13 | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,250,014**

Equalized Assessed Valuation: **\$109,292,942**

Population: **12,457**

Employees:

 Full Time: **74**

 Part Time: **17**

 Salaries Paid: **\$2,071,683**

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 06: | \$4,915,874 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$395 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$6,897,276 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$7,309,984 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$554 | \$432 | \$425 |
| Per Capita Expenditures: | \$587 | \$415 | \$411 |
| Revenues over (under) Expenditures: | -\$412,708 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 63.20% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$4,620,188 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$371 | \$324 | \$295 |

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: | \$ | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$4,620,188 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$ | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,529,024**

Equalized Assessed Valuation: **\$108,622,616**

Population: **17,151**

Employees:

 Full Time: **74**

 Part Time: **32**

 Salaries Paid: **\$1,942,549**

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 06: | \$3,670,266 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$214 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$6,101,400 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$5,210,558 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$356 | \$432 | \$425 |
| Per Capita Expenditures: | \$304 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$890,842 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 87.54% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$4,561,108 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$266 | \$324 | \$295 |

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: | \$3,729,948 | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$1,974,328 | \$10,922,893 | \$6,492,160 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$181,231 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$11 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.13% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,775,415**

Equalized Assessed Valuation: **\$121,637,764**

Population: **15,371**

Employees:

 Full Time: **72**

 Part Time: **18**

 Salaries Paid: **\$2,384,229**

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 06: | \$5,504,845 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$358 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$7,389,377 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$7,134,537 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$481 | \$432 | \$425 |
| Per Capita Expenditures: | \$464 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$254,840 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 82.24% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$5,867,533 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$382 | \$324 | \$295 |

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: | \$ | \$4,524,332 | \$822,750 |
| Total Unrestricted Net Assets: | \$4,447,400 | \$10,922,893 | \$6,492,160 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$50,764 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$3 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$266,083 | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$17 | \$32 | \$ |
| Revenue Collected During FY 06: | \$205,842 | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$281,436 | \$1,998,791 | \$ |
| Per Capita Revenue: | \$13 | \$35 | \$ |
| Per Capita Expenditures: | \$18 | \$35 | \$ |
| Operating Income (loss): | -\$75,594 | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 67.68% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$190,489 | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$12 | \$33 | \$ |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$6,379,295 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$105 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.00% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$350,031,165**

Equalized Assessed Valuation: **\$48,372,331,539**

Population: **668,217**

Employees:

 Full Time: **2,009**

 Part Time: **157**

 Salaries Paid: **\$92,360,398**

Blended Component Units

Number Submitted = 1
Will County Forest Preserve

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$86,822,796 | \$127,438,780 | \$101,286,685 |
| Per Capita Beginning Fund Balance: | \$130 | \$239 | \$249 |
| Revenue Collected During FY 06: | \$240,140,309 | \$216,350,048 | \$194,941,858 |
| Expenditures During FY 06: | \$222,924,693 | \$199,564,605 | \$177,995,759 |
| Per Capita Revenue: | \$359 | \$396 | \$385 |
| Per Capita Expenditures: | \$334 | \$353 | \$340 |
| Revenues over (under) Expenditures: | \$17,215,616 | \$16,785,440 | \$16,946,099 |
| Ratio of Fund Balance to Expenditures: | 46.04% | 73.42% | 76.87% |
| Ending Fund Balance for FY 06: | \$102,623,530 | \$137,386,893 | \$111,505,748 |
| Per Capita Ending Fund Balance: | \$154 | \$260 | \$265 |

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: | \$59,525,112 | \$59,511,193 | \$63,694,687 |
| Total Unrestricted Net Assets: | \$143,805,220 | \$123,558,077 | \$140,858,751 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$259,721,255 | \$232,828,508 | \$263,802,342 |
| Per Capita Debt: | \$389 | \$419 | \$396 |
| General Obligation Debt over EAV: | 0.48% | 0.71% | 0.48% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$73,749,159 | \$24,964,635 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$111 | \$63 |
| Revenue Collected During FY 06: | \$ | \$19,213,144 | \$14,160,178 |
| Expenditures During FY 06: | \$ | \$19,823,959 | \$12,935,630 |
| Per Capita Revenue: | \$ | \$35 | \$44 |
| Per Capita Expenditures: | \$ | \$34 | \$41 |
| Operating Income (loss): | \$ | -\$610,815 | -\$474,951 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 373.03% | 206.37% |
| Ending Retained Earnings for FY 06: | \$ | \$73,761,504 | \$28,853,791 |
| Per Capita Ending Retained Earnings: | \$ | \$113 | \$71 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: **Winnebago County**

Unit Code: **101/000/00** County: **WINNEBAGO**

Fiscal Year End: **9/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$307,254,103**

Equalized Assessed Valuation: **\$3,999,758,166**

Population: **278,418**

Employees:

 Full Time: **1,389**

 Part Time: **315**

 Salaries Paid: **\$55,418,649**

Blended Component Units

Number Submitted = 2

Forest Preserve District

Forest Preserve District - Enterprise

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$76,747,115 | \$127,438,780 | \$101,286,685 |
| Per Capita Beginning Fund Balance: | \$276 | \$239 | \$249 |
| Revenue Collected During FY 06: | \$141,065,089 | \$216,350,048 | \$194,941,858 |
| Expenditures During FY 06: | \$109,757,621 | \$199,564,605 | \$177,995,759 |
| Per Capita Revenue: | \$507 | \$396 | \$385 |
| Per Capita Expenditures: | \$394 | \$353 | \$340 |
| Revenues over (under) Expenditures: | \$31,307,468 | \$16,785,440 | \$16,946,099 |
| Ratio of Fund Balance to Expenditures: | 74.78% | 73.42% | 76.87% |
| Ending Fund Balance for FY 06: | \$82,071,345 | \$137,386,893 | \$111,505,748 |
| Per Capita Ending Fund Balance: | \$295 | \$260 | \$265 |

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: | \$81,156,378 | \$59,511,193 | \$63,694,687 |
| Total Unrestricted Net Assets: | \$47,757,567 | \$123,558,077 | \$140,858,751 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$171,926,343 | \$232,828,508 | \$263,802,342 |
| Per Capita Debt: | \$618 | \$419 | \$396 |
| General Obligation Debt over EAV: | 0.19% | 0.71% | 0.48% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$15,259,586 | \$73,749,159 | \$24,964,635 |
| Per Capita Beginning Retained Earnings for FY 06: | \$55 | \$111 | \$63 |
| Revenue Collected During FY 06: | \$14,336,855 | \$19,213,144 | \$14,160,178 |
| Expenditures During FY 06: | \$16,841,582 | \$19,823,959 | \$12,935,630 |
| Per Capita Revenue: | \$51 | \$35 | \$44 |
| Per Capita Expenditures: | \$60 | \$34 | \$41 |
| Operating Income (loss): | -\$2,504,727 | -\$610,815 | -\$474,951 |
| Ratio of Retained Earnings to Expenditures: | 92.95% | 373.03% | 206.37% |
| Ending Retained Earnings for FY 06: | \$15,654,859 | \$73,761,504 | \$28,853,791 |
| Per Capita Ending Retained Earnings: | \$56 | \$113 | \$71 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$5,142,291 | \$7,018,014 | \$1,437,095 |
| Per Capita Debt: | \$136 | \$104 | \$40 |
| General Obligation Debt over EAV: | 0.79% | 0.33% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$3,234,313 | \$ |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$32 | \$ |
| Revenue Collected During FY 06: | \$ | \$1,870,308 | \$ |
| Expenditures During FY 06: | \$ | \$1,998,791 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$128,483 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 92.95% | 0.00% |
| Ending Retained Earnings for FY 06: | \$ | \$3,223,826 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |