



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

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

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Macoupin County**

Unit Code: **056/000/00** County: **MACOUPIN**

Fiscal Year End: **8/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,632,975**

Equalized Assessed Valuation: **\$453,530,731**

Population: **49,019**

Employees:

 Full Time: **188**

 Part Time: **44**

 Salaries Paid: **\$6,607,175**

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: | \$11,060,406 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$226 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$16,649,883 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$16,290,886 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$340 | \$432 | \$425 |
| Per Capita Expenditures: | \$332 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$358,997 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 70.10% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$11,419,403 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$233 | \$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: | \$11,419,403 | \$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: | \$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: **Massac County**

Unit Code: **061/000/00** County: **MASSAC**

Fiscal Year End: **12/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,087,625**

Equalized Assessed Valuation: **\$153,886,786**

Population: **15,000**

Employees:

 Full Time: **92**

 Part Time: **1**

 Salaries Paid: **\$2,255,378**

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: | \$5,613,433 | \$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 |

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: | \$3,588 | \$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

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: | \$10,843,702 | \$14,403,305 | \$7,989,910 |
| Per Capita Beginning Fund Balance: | \$354 | \$307 | \$272 |
| Revenue Collected During FY 06: | \$14,717,776 | \$20,944,681 | \$12,188,328 |
| Expenditures During FY 06: | \$13,719,870 | \$19,814,741 | \$11,887,716 |
| Per Capita Revenue: | \$481 | \$432 | \$425 |
| Per Capita Expenditures: | \$448 | \$415 | \$411 |
| Revenues over (under) Expenditures: | \$997,906 | \$1,129,940 | \$576,476 |
| Ratio of Fund Balance to Expenditures: | 86.31% | 79.72% | 73.44% |
| Ending Fund Balance for FY 06: | \$11,841,608 | \$15,306,351 | \$8,182,241 |
| Per Capita Ending Fund Balance: | \$387 | \$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: | \$16,887,608 | \$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: | \$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

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 | \$ |