

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Adams County**

Unit Code: **001/000/00** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,426,611**

Equalized Assessed Valuation: **\$764,981,674**

Population: **67,221**

Employees:

Full Time: **340**

Part Time: **25**

Salaries Paid: **\$11,189,681**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$11,966,750</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$2,236,815</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name: Alexander County

Unit Code: 002/000/00

County: ALEXANDER

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,683,293

Equalized Assessed Valuation:

\$35,818,714

Population:

9,327

Employees:

Full Time:

49

Part Time:

12

Salaries Paid:

\$1,814,248

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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:	<b>\$28,550</b>	\$116,573	\$38,268
Per Capita Debt:	<b>\$3</b>	\$23	\$7
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,225,702</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$3,727,883</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$18,218,281</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,131,503</b>	<b>\$285,644</b>
Total Unrestricted Net Assets:	<b>\$2,469,918</b>	<b>\$1,894,211</b>	<b>\$1,965,747</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$821,826</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$7,549,372</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Carroll County**

Unit Code: **008/000/00** County: **CARROLL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,330,451**

Equalized Assessed Valuation: **\$299,583,114**

Population: **16,086**

Employees:

Full Time: **66**

Part Time: **47**

Salaries Paid: **\$2,236,854**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$4,921,875</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$306</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$7,303,733</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$6,673,583</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$454</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$415</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$630,150</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>83.19%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$5,552,025</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$345</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,410,352</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$2,188,615</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Cass County**

Unit Code: **009/000/00**

County: **CASS**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$8,386,996**

Equalized Assessed Valuation:

**\$108,758,962**

Population:

**13,766**

Employees:

Full Time:

**36**

Part Time:

**19**

Salaries Paid:

**\$3,219,198**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$6,646,833</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

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

#### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Christian County

Unit Code: 011/000/00

County: CHRISTIAN

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,959,636

Equalized Assessed Valuation:

\$391,987,320

Population:

34,418

Employees:

Full Time:

169

Part Time:

63

Salaries Paid:

\$4,639,390

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$10,785,710	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$313	\$307	\$272
Revenue Collected During FY 06:	\$10,657,465	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$11,376,182	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$310	\$432	\$425
Per Capita Expenditures:	\$331	\$415	\$411
Revenues over (under) Expenditures:	-\$718,717	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	88.49%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$10,066,993	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$292	\$324	\$295

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$766,262	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$6,984,693	\$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:	<b>\$2,076,030</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$60</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.50%</b>	<b>0.33%</b>	<b>0.00%</b>

#### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Clark County**

Unit Code: **012/000/00**

County: **CLARK**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$6,835,397**

Equalized Assessed Valuation:

**\$149,153,560**

Population:

**16,976**

Employees:

Full Time:

**65**

Part Time:

**108**

Salaries Paid:

**\$2,671,316**

#### Blended Component Units

Number Submitted = 3

911 Emergency

Ambulance

Board of Health

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$5,661,246</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Clay County**

Unit Code: **013/000/00**

County: **CLAY**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$27,550,139**

Equalized Assessed Valuation:

**\$104,401,905**

Population:

**14,028**

Employees:

Full Time:

**200**

Part Time:

**100**

Salaries Paid:

**\$8,647,854**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$4,099,499</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$292</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$6,914,143</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$6,568,429</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$493</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$468</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$345,714</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>82.87%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$5,443,330</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$388</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,014,079</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$3,429,251</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Clinton County**

Unit Code: **014/000/00**

County: **CLINTON**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$15,315,853**

Equalized Assessed Valuation:

**\$413,025,383**

Population:

**33,944**

Employees:

Full Time:

**100**

Part Time:

**115**

Salaries Paid:

**\$5,043,663**

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$822,750</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$11,068,954</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Coles County**

Unit Code: **015/000/00**

County: **COLES**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$18,906,477**

Equalized Assessed Valuation:

**\$554,320,367**

Population:

**53,196**

Employees:

Full Time:

**210**

Part Time:

**33**

Salaries Paid:

**\$7,656,177**

#### Blended Component Units

Number Submitted = 1

Public Health

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$1,891,558</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$8,241,816</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$7,060,367</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$318,625</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00** County: **CUMBERLAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,968,873**

Equalized Assessed Valuation: **\$90,628,674**

Population: **11,253**

Employees:

Full Time: **58**

Part Time: **19**

Salaries Paid: **\$1,768,764**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$1,694,497</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$151</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$4,829,852</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$3,795,283</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$429</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$337</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$1,034,569</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>66.08%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$2,508,066</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$223</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$290,133</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$1,272,517</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: De Witt County

Unit Code: 020/000/00

County: DEWITT

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$18,952,554

Equalized Assessed Valuation:

\$334,971,161

Population:

16,516

Employees:

Full Time:

150

Part Time:

15

Salaries Paid:

\$3,627,979

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$15,300,798	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$926	\$307	\$272
Revenue Collected During FY 06:	\$9,216,459	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$9,915,300	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$558	\$432	\$425
Per Capita Expenditures:	\$600	\$415	\$411
Revenues over (under) Expenditures:	-\$698,841	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	143.82%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$14,260,483	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$863	\$324	\$295

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$300,000	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$14,111,011	\$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:	<b>\$300,000</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$18</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.09%</b>	<b>0.33%</b>	<b>0.00%</b>

##### Enterprise Funds

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

# 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

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$13,744,754</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$25,043,237</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,028,787</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$6,492,160</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$30,070,231</b>	<b>\$59,511,193</b>	<b>\$63,694,687</b>
Total Unrestricted Net Assets:	<b>\$166,265,654</b>	<b>\$123,558,077</b>	<b>\$140,858,751</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Edgar County**

Unit Code: **023/000/00**

County: **EDGAR**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$6,851,500**

Equalized Assessed Valuation:

**\$209,793,947**

Population:

**19,396**

Employees:

Full Time:

**81**

Part Time:

**40**

Salaries Paid:

**\$3,020,964**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$3,933,739</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$203</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$8,250,215</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$7,971,606</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$425</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$411</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$278,609</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>52.77%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$4,206,348</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$217</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$1,346,439</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$2,762,441</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Effingham County

Unit Code: 025/000/00

County: EFFINGHAM

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$24,408,476

Equalized Assessed Valuation:

\$448,254,539

Population:

34,264

Employees:

Full Time:

154

Part Time:

55

Salaries Paid:

\$5,518,330

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Fayette County**

Unit Code: **026/000/00** County: **FAYETTE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,135,137**

Equalized Assessed Valuation: **\$164,061,412**

Population: **21,802**

Employees:

Full Time: **96**

Part Time: **48**

Salaries Paid: **\$3,824,877**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$4,316,946</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$198</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$8,280,949</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$8,436,708</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$380</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$387</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>-\$155,759</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>52.19%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$4,403,533</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$202</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$9,772,903</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# 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: **Ford County**

Unit Code: **027/000/00**

County: **FORD**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$9,149,821**

Equalized Assessed Valuation:

**\$183,575,021**

Population:

**14,241**

Employees:

Full Time:

**50**

Part Time:

**20**

Salaries Paid:

**\$1,976,599**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$4,144,819</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$291</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$4,694,877</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$4,982,717</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$330</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$350</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>-\$287,840</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>84.00%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$4,185,494</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$294</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$384,239</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$6,225,719</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$82,410</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$10,273,265</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Greene County**

Unit Code: **031/000/00** County: **GREENE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,449,695**

Equalized Assessed Valuation: **\$132,375,455**

Population: **14,255**

Employees:

Full Time: **87**

Part Time: **12**

Salaries Paid: **\$2,467,429**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$4,483,711</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$315</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$6,606,046</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$6,487,085</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$463</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$455</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$118,961</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>71.14%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$4,614,739</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$324</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$118,803</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$5,775,125</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## 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

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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:	<b>\$5,095,000</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$111</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.33%</b>	<b>0.00%</b>

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name: **Hamilton County**

Unit Code: **033/000/00**

County: **HAMILTON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,266,499**

Equalized Assessed Valuation: **\$54,148,739**

Population: **8,499**

Employees:

Full Time: **34**

Part Time: **6**

Salaries Paid: **\$891,388**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$3,788,984</b>	<b>\$3,248,793</b>	<b>\$3,337,445</b>
Per Capita Beginning Fund Balance:	<b>\$446</b>	<b>\$913</b>	<b>\$453</b>
Revenue Collected During FY 06:	<b>\$8,037,881</b>	<b>\$4,332,693</b>	<b>\$3,886,029</b>
Expenditures During FY 06:	<b>\$7,633,965</b>	<b>\$4,181,990</b>	<b>\$3,623,143</b>
Per Capita Revenue:	<b>\$946</b>	<b>\$956</b>	<b>\$612</b>
Per Capita Expenditures:	<b>\$898</b>	<b>\$962</b>	<b>\$593</b>
Revenues over (under) Expenditures:	<b>\$403,916</b>	<b>\$150,703</b>	<b>\$225,795</b>
Ratio of Fund Balance to Expenditures:	<b>49.63%</b>	<b>91.91%</b>	<b>72.57%</b>
Ending Fund Balance for FY 06:	<b>\$3,788,984</b>	<b>\$3,443,553</b>	<b>\$3,417,917</b>
Per Capita Ending Fund Balance:	<b>\$446</b>	<b>\$961</b>	<b>\$475</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,131,503</b>	<b>\$285,644</b>
Total Unrestricted Net Assets:	<b>\$3,428,321</b>	<b>\$1,894,211</b>	<b>\$1,965,747</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

Unit Code: **034/000/00**

County: **HANCOCK**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$9,132,771**

Equalized Assessed Valuation:

**\$224,195,566**

Population:

**19,091**

Employees:

Full Time:

**115**

Part Time:

**35**

Salaries Paid:

**\$3,105,806**

#### Blended Component Units

Number Submitted = 1

Hancock County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$3,693,997</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,131,503</b>	<b>\$285,644</b>
Total Unrestricted Net Assets:	<b>\$1,965,747</b>	<b>\$1,894,211</b>	<b>\$1,965,747</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name: Henderson County

Unit Code: 036/000/00

County: HENDERSON

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,485,633

Equalized Assessed Valuation:

\$84,931,645

Population:

8,046

Employees:

Full Time:

68

Part Time:

29

Salaries Paid:

\$2,169,053

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,337,445	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$415	\$913	\$453
Revenue Collected During FY 06:	\$5,160,431	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$4,934,636	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$641	\$956	\$612
Per Capita Expenditures:	\$613	\$962	\$593
Revenues over (under) Expenditures:	\$225,795	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	72.57%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$3,580,882	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$445	\$961	\$475

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$285,644	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$3,227,291	\$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:	<b>\$107,947</b>	\$116,573	\$38,268
Per Capita Debt:	<b>\$13</b>	\$23	\$7
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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: **Henry County**

Unit Code: **037/000/00**

County: **HENRY**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$26,089,862**

Equalized Assessed Valuation:

**\$643,999,451**

Population:

**51,020**

Employees:

Full Time:

**315**

Part Time:

**208**

Salaries Paid:

**\$9,253,996**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,394,509</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$14,370,619</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# 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

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Jackson County

Unit Code: 039/000/00

County: JACKSON

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$33,781,427

Equalized Assessed Valuation:

\$540,804,172

Population:

57,778

Employees:

Full Time:

419

Part Time:

79

Salaries Paid:

\$14,649,481

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$12,276,110	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$212	\$307	\$272
Revenue Collected During FY 06:	\$14,045,780	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$14,035,349	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$243	\$432	\$425
Per Capita Expenditures:	\$243	\$415	\$411
Revenues over (under) Expenditures:	\$10,431	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	86.96%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$12,205,645	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$211	\$324	\$295

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,584,898	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$460,341	\$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:	<b>\$682,376</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$12</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.33%</b>	<b>0.00%</b>

##### Enterprise Funds

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



# 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

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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:	<b>\$484,397</b>	\$116,573	\$38,268
Per Capita Debt:	<b>\$49</b>	\$23	\$7
General Obligation Debt over EAV:	<b>0.00%</b>	0.00%	0.00%

#### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Jefferson County**

Unit Code: **041/000/00**

County: **JEFFERSON**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$12,592,831**

Equalized Assessed Valuation:

**\$417,004,358**

Population:

**40,389**

Employees:

Full Time:

**156**

Part Time:

**8**

Salaries Paid:

**\$5,279,844**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,449,280</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>-\$4,421,386</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$8,118,791</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,975,500</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$8,363,843</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$5,474,563</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$611,428</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

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

##### Enterprise Funds

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

# 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

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$21,345,295</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$3,209,493</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,529,601</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$17,828,491</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,758,792</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$12,799,410</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

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

#### Enterprise Funds

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

# 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

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$7,419,900</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$24,054,689</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Lawrence County**

Unit Code: **051/000/00**

County: **LAWRENCE**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$4,641,595**

Equalized Assessed Valuation:

**\$94,255,978**

Population:

**15,930**

Employees:

Full Time:

**43**

Part Time:

**9**

Salaries Paid:

**\$1,512,931**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$523,613</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$4,142,508</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Lee County

Unit Code: 052/000/00

County: LEE

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,637,710

Equalized Assessed Valuation:

\$551,656,956

Population:

35,669

Employees:

Full Time:

142

Part Time:

78

Salaries Paid:

\$6,093,956

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$7,075,686	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$198	\$307	\$272
Revenue Collected During FY 06:	\$15,114,001	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$12,867,747	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$424	\$432	\$425
Per Capita Expenditures:	\$361	\$415	\$411
Revenues over (under) Expenditures:	\$2,246,254	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	60.55%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$7,791,408	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$218	\$324	\$295

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$9,070,049	\$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:	<b>\$2,171,799</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$61</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.26%</b>	<b>0.33%</b>	<b>0.00%</b>

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Livingston County

Unit Code: 053/000/00

County: LIVINGSTON

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$36,624,912

Equalized Assessed Valuation:

\$532,951,044

Population:

38,658

Employees:

Full Time:

260

Part Time:

311

Salaries Paid:

\$8,944,876

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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:	<b>\$1,075,431</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$28</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.33%</b>	<b>0.00%</b>

##### Enterprise Funds

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

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$429,487</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$33,852,391</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$11,060,406</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$226</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$16,649,883</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$16,290,886</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$340</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$332</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$358,997</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>70.10%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$11,419,403</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$233</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$11,419,403</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,480,599</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$88,842,167</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Marshall County**

Unit Code: **059/000/00**

County: **MARSHALL**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$5,416,196**

Equalized Assessed Valuation:

**\$174,925,427**

Population:

**13,003**

Employees:

Full Time:

**36**

Part Time:

**24**

Salaries Paid:

**\$1,758,978**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$3,797,580</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$292</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$5,984,971</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$5,244,058</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$460</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$403</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$740,913</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>86.55%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$4,538,493</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$349</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$4,419,093</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# 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

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$1,344,510</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$6,234,706</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$5,613,433</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$374</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$7,430,791</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$6,795,126</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$495</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$453</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$635,665</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>91.96%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$6,249,098</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$417</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,588</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$6,112,713</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$460,000</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$8,995,226</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$72,186,833</b>	<b>\$59,511,193</b>	<b>\$63,694,687</b>
Total Unrestricted Net Assets:	<b>\$44,583,626</b>	<b>\$123,558,077</b>	<b>\$140,858,751</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$26,226,889</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,590,773</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$1,670,368</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,426</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$4,314,435</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,475,026</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$4,302,090</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Montgomery County**

Unit Code: **068/000/00**

County: **MONTGOME**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$16,343,263**

Equalized Assessed Valuation:

**\$312,720,676**

Population:

**30,600**

Employees:

Full Time:

**153**

Part Time:

**25**

Salaries Paid:

**\$5,494,140**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$10,843,702</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$354</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$14,717,776</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$13,719,870</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$481</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$448</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$997,906</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>86.31%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$11,841,608</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$387</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$16,887,608</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,554,929</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$3,313,850</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# 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

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,748,140</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$16,666,491</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Perry County**

Unit Code: **073/000/00**

County: **PERRY**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$9,166,172**

Equalized Assessed Valuation:

**\$143,483,128**

Population:

**22,865**

Employees:

Full Time:

**100**

Part Time:

**25**

Salaries Paid:

**\$3,342,168**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,168,974</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$427,309</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Pike County**

Unit Code: **075/000/00**

County: **PIKE**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$9,492,031**

Equalized Assessed Valuation:

**\$151,932,033**

Population:

**17,577**

Employees:

Full Time:

**90**

Part Time:

**20**

Salaries Paid:

**\$3,803,225**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$5,612,278</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$319</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$9,803,940</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$9,465,004</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$558</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$538</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$338,936</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>64.47%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$6,102,220</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$347</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$133,031</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$5,931,656</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,131,503</b>	<b>\$285,644</b>
Total Unrestricted Net Assets:	<b>\$1,927,377</b>	<b>\$1,894,211</b>	<b>\$1,965,747</b>

# 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: Putnam County

Unit Code: 078/000/00

County: PUTNAM

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,770,743

Equalized Assessed Valuation:

\$123,073,224

Population:

6,086

Employees:

Full Time:

29

Part Time:

17

Salaries Paid:

\$917,721

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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:	<b>\$631,948</b>	<b>\$116,573</b>	<b>\$38,268</b>
Per Capita Debt:	<b>\$104</b>	<b>\$23</b>	<b>\$7</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

##### Enterprise Funds

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

# 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

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$500,000</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$1,985,190</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$56,296</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$4,199,968</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$10,979,313</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$12,929,582</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Saline County

Unit Code: 082/000/00

County: SALINE

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$12,146,555

Equalized Assessed Valuation:

\$179,246,093

Population:

26,325

Employees:

Full Time:

130

Part Time:

Salaries Paid:

\$3,489,654

#### Blended Component Units

Number Submitted = 1

911

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Sangamon County

Unit Code: 083/000/00

County: SANGAMON

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$91,347,664

Equalized Assessed Valuation:

\$3,032,544,525

Population:

188,951

Employees:

Full Time:

770

Part Time:

27

Salaries Paid:

\$33,113,060

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$15,809,147	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$84	\$307	\$272
Revenue Collected During FY 06:	\$80,176,149	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$85,700,719	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$424	\$432	\$425
Per Capita Expenditures:	\$454	\$415	\$411
Revenues over (under) Expenditures:	-\$5,524,570	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	16.45%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$14,099,255	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$75	\$324	\$295

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$11,146,430	\$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:	<b>\$7,484,707</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$40</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.33%</b>	<b>0.00%</b>

##### Enterprise Funds

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



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name: Schuyler County

Unit Code: 084/000/00

County: SCHUYLER

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,131,833

Equalized Assessed Valuation:

\$69,047,782

Population:

7,189

Employees:

Full Time:

40

Part Time:

5

Salaries Paid:

\$1,447,454

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,257,099	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$453	\$913	\$453
Revenue Collected During FY 06:	\$4,422,468	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$4,261,650	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$615	\$956	\$612
Per Capita Expenditures:	\$593	\$962	\$593
Revenues over (under) Expenditures:	\$160,818	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	80.20%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$3,417,917	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$475	\$961	\$475

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,733,357	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$684,560	\$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:	<b>\$58,234</b>	<b>\$116,573</b>	<b>\$38,268</b>
Per Capita Debt:	<b>\$8</b>	<b>\$23</b>	<b>\$7</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name: **Scott County**

Unit Code: **085/000/00** County: **SCOTT**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,141,644**

Equalized Assessed Valuation: **\$50,477,918**

Population: **5,644**

Employees:

Full Time: **70**

Part Time: **28**

Salaries Paid: **\$2,046,338**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$3,841,345</b>	<b>\$3,248,793</b>	<b>\$3,337,445</b>
Per Capita Beginning Fund Balance:	<b>\$681</b>	<b>\$913</b>	<b>\$453</b>
Revenue Collected During FY 06:	<b>\$2,955,409</b>	<b>\$4,332,693</b>	<b>\$3,886,029</b>
Expenditures During FY 06:	<b>\$2,511,170</b>	<b>\$4,181,990</b>	<b>\$3,623,143</b>
Per Capita Revenue:	<b>\$524</b>	<b>\$956</b>	<b>\$612</b>
Per Capita Expenditures:	<b>\$445</b>	<b>\$962</b>	<b>\$593</b>
Revenues over (under) Expenditures:	<b>\$444,239</b>	<b>\$150,703</b>	<b>\$225,795</b>
Ratio of Fund Balance to Expenditures:	<b>170.66%</b>	<b>91.91%</b>	<b>72.57%</b>
Ending Fund Balance for FY 06:	<b>\$4,285,588</b>	<b>\$3,443,553</b>	<b>\$3,417,917</b>
Per Capita Ending Fund Balance:	<b>\$759</b>	<b>\$961</b>	<b>\$475</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,294,059</b>	<b>\$1,131,503</b>	<b>\$285,644</b>
Total Unrestricted Net Assets:	<b>\$991,529</b>	<b>\$1,894,211</b>	<b>\$1,965,747</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$250,123</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$7,272,598</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: St. Clair County

Unit Code: 088/000/00

County: ST. CLAIR

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$228,593,054

Equalized Assessed Valuation:

\$3,167,564,886

Population:

261,941

Employees:

Full Time:

869

Part Time:

185

Salaries Paid:

\$35,581,815

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$141,016,326	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$538	\$307	\$272
Revenue Collected During FY 06:	\$93,265,878	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$77,292,381	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$356	\$432	\$425
Per Capita Expenditures:	\$295	\$415	\$411
Revenues over (under) Expenditures:	\$15,973,497	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	192.99%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$149,164,993	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$569	\$324	\$295

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$84,467,270	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$75,156,857	\$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:	<b>\$123,072,116</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$470</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.50%</b>	<b>0.33%</b>	<b>0.00%</b>

##### Enterprise Funds

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



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name: Stark County

Unit Code: 087/000/00

County: STARK

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,555,899

Equalized Assessed Valuation:

\$87,751,417

Population:

6,332

Employees:

Full Time:

28

Part Time:

10

Salaries Paid:

\$968,578

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
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

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Stephenson County**

Unit Code: **089/000/00** County: **STEPHENSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$52,877,109**

Equalized Assessed Valuation: **\$587,523,281**

Population: **48,979**

Employees:

Full Time: **260**

Part Time: **70**

Salaries Paid: **\$10,399,975**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$6,580,794</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$134</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$23,779,566</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$22,293,648</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$486</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$455</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$1,485,918</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>31.32%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$6,982,182</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$143</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$300,904</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$8,616,420</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Tazewell County

Unit Code: 090/000/00

County: TAZEWEILL

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$48,936,099

Equalized Assessed Valuation:

\$1,927,903,745

Population:

130,559

Employees:

Full Time:

360

Part Time:

30

Salaries Paid:

\$15,640,557

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Union County**

Unit Code: **091/000/00**

County: **UNION**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$9,568,237**

Equalized Assessed Valuation:

**\$134,630,114**

Population:

**18,261**

Employees:

Full Time:

**105**

Part Time:

**12**

Salaries Paid:

**\$3,086,590**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$2,474,164</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$135</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$7,742,548</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$7,293,213</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$424</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$399</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$449,335</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>39.81%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$2,903,499</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$159</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$437,916</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$1,286,922</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Vermilion County

Unit Code: 092/000/00

County: VERMILION

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$49,776,332

Equalized Assessed Valuation:

\$753,663,553

Population:

81,941

Employees:

Full Time:

522

Part Time:

120

Salaries Paid:

\$17,462,774

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$27,783,751	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$339	\$307	\$272
Revenue Collected During FY 06:	\$33,499,318	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$33,826,672	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$409	\$432	\$425
Per Capita Expenditures:	\$413	\$415	\$411
Revenues over (under) Expenditures:	-\$327,354	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	80.84%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$27,345,400	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$334	\$324	\$295

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,808,948	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$19,818,954	\$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:	<b>\$4,097,746</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$50</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.33%</b>	<b>0.00%</b>

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$4,620,188</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# 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: **Warren County**

Unit Code: **094/000/00**

County: **WARREN**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$7,051,251**

Equalized Assessed Valuation:

**\$205,291,688**

Population:

**17,558**

Employees:

Full Time:

**65**

Part Time:

**40**

Salaries Paid:

**\$1,950,812**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$4,560,631</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$260</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$5,930,695</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$5,808,793</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$338</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$331</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$121,902</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>80.61%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$4,682,533</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$267</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$311,560</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$4,370,973</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# 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: **Washington County**

Unit Code: **095/000/00**

County: **WASHINGTON**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$7,950,939**

Equalized Assessed Valuation:

**\$165,890,833**

Population:

**15,200**

Employees:

Full Time:

**69**

Part Time:

**56**

Salaries Paid:

**\$2,899,599**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$9,238,714</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$608</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$6,355,403</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$6,051,070</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$418</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$398</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$304,333</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>157.86%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$9,551,936</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$628</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$9,551,936</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,729,948</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$1,974,328</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# 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

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$4,447,400</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: Whiteside County

Unit Code: 098/000/00

County: WHITESIDE

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$24,077,879

Equalized Assessed Valuation:

\$705,800,000

Population:

60,653

Employees:

Full Time:

210

Part Time:

430

Salaries Paid:

\$9,858,363

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$17,416,081	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$287	\$307	\$272
Revenue Collected During FY 06:	\$24,441,800	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$22,575,223	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$403	\$432	\$425
Per Capita Expenditures:	\$372	\$415	\$411
Revenues over (under) Expenditures:	\$1,866,577	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	85.42%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$19,282,658	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$318	\$324	\$295

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$12,903,366	\$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:	<b>\$6,379,295</b>	<b>\$7,018,014</b>	<b>\$1,437,095</b>
Per Capita Debt:	<b>\$105</b>	<b>\$104</b>	<b>\$40</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.33%</b>	<b>0.00%</b>

##### Enterprise Funds

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

# 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

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

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

#### Enterprise Funds

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



# 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

	Amounts	Averages	Medians
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

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

##### Net Assets

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

#### Enterprise Funds

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

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00**

County: **WOODFORD**

Fiscal Year End:

**11/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$14,627,172**

Equalized Assessed Valuation:

**\$616,828,383**

Population:

**37,904**

Employees:

Full Time:

**109**

Part Time:

**53**

Salaries Paid:

**\$4,662,377**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$12,363,551</b>	<b>\$14,403,305</b>	<b>\$7,989,910</b>
Per Capita Beginning Fund Balance:	<b>\$326</b>	<b>\$307</b>	<b>\$272</b>
Revenue Collected During FY 06:	<b>\$12,824,543</b>	<b>\$20,944,681</b>	<b>\$12,188,328</b>
Expenditures During FY 06:	<b>\$11,557,508</b>	<b>\$19,814,741</b>	<b>\$11,887,716</b>
Per Capita Revenue:	<b>\$338</b>	<b>\$432</b>	<b>\$425</b>
Per Capita Expenditures:	<b>\$305</b>	<b>\$415</b>	<b>\$411</b>
Revenues over (under) Expenditures:	<b>\$1,267,035</b>	<b>\$1,129,940</b>	<b>\$576,476</b>
Ratio of Fund Balance to Expenditures:	<b>117.61%</b>	<b>79.72%</b>	<b>73.44%</b>
Ending Fund Balance for FY 06:	<b>\$13,593,280</b>	<b>\$15,306,351</b>	<b>\$8,182,241</b>
Per Capita Ending Fund Balance:	<b>\$359</b>	<b>\$324</b>	<b>\$295</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$4,524,332</b>	<b>\$822,750</b>
Total Unrestricted Net Assets:	<b>\$14,447,234</b>	<b>\$10,922,893</b>	<b>\$6,492,160</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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