



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$510,936	\$7,113,292	\$1,246,411
Per Capita Debt:	\$9	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,291,060	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$90	\$30	\$
Revenue Collected During FY 07:	\$11,078,401	\$2,146,394	\$
Expenditures During FY 07:	\$10,606,773	\$2,166,648	\$
Per Capita Revenue:	\$188	\$39	\$
Per Capita Expenditures:	\$180	\$36	\$
Operating Income (loss):	\$471,628	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	51.37%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,449,125	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$93	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Jasper County**

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

Fiscal Year End: **11/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,849,355**

Equalized Assessed Valuation: **\$214,073,638**

Population: **9,880**

Employees:

 Full Time: **84**

 Part Time: **30**

 Salaries Paid: **\$3,241,870**

Blended Component Units

Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,753,519	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$481	\$961	\$475
Revenue Collected During FY 07:	\$7,910,239	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$8,187,457	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$801	\$966	\$567
Per Capita Expenditures:	\$829	\$918	\$557
Revenues over (under) Expenditures:	-\$277,218	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	54.68%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$4,476,751	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$453	\$1,056	\$513

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,837,122	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$639,628	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$369,862	\$120,916	\$29,518
Per Capita Debt:	\$37	\$19	\$9
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 07:	\$929,938	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$94	\$52	\$
Revenue Collected During FY 07:	\$1,471,627	\$334,423	\$
Expenditures During FY 07:	\$1,458,819	\$335,409	\$
Per Capita Revenue:	\$149	\$100	\$
Per Capita Expenditures:	\$148	\$102	\$
Operating Income (loss):	\$12,808	-\$986	\$
Ratio of Retained Earnings to Expenditures:	64.62%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$942,746	\$159,604	\$
Per Capita Ending Retained Earnings:	\$95	\$50	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,148,059	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$103	\$327	\$294
Revenue Collected During FY 07:	\$16,542,853	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$13,451,829	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$410	\$454	\$445
Per Capita Expenditures:	\$333	\$425	\$412
Revenues over (under) Expenditures:	\$3,091,024	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	55.64%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,485,026	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$185	\$353	\$323

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,114,148	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,382,700	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$16,437,893	\$7,113,292	\$1,246,411
Per Capita Debt:	\$407	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Jersey County**

Unit Code: **042/000/00** County: **JERSEY**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,533,322**

Equalized Assessed Valuation: **\$282,578,257**

Population: **22,628**

Employees:

 Full Time: **70**

 Part Time: **19**

 Salaries Paid: **\$3,040,790**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$9,017,598	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$399	\$327	\$294
Revenue Collected During FY 07:	\$7,824,850	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,058,713	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$346	\$454	\$445
Per Capita Expenditures:	\$356	\$425	\$412
Revenues over (under) Expenditures:	-\$233,863	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	109.00%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,783,735	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$388	\$353	\$323

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$7,952,054	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,260,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$56	\$97	\$39
General Obligation Debt over EAV:	0.45%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$43,759	\$7,113,292	\$1,246,411
Per Capita Debt:	\$2	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Johnson County**

Unit Code: **044/000/00** County: **JOHNSON**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,551,425**

Equalized Assessed Valuation: **\$87,628,986**

Population: **13,360**

Employees:

 Full Time: **74**

 Part Time: **35**

 Salaries Paid: **\$2,111,098**

Blended Component Units

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Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$7,113,047	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$532	\$327	\$294
Revenue Collected During FY 07:	\$7,060,706	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,636,411	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$528	\$454	\$445
Per Capita Expenditures:	\$497	\$425	\$412
Revenues over (under) Expenditures:	\$424,295	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	118.04%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$7,833,524	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$586	\$353	\$323
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,574,684	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,832,382	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,901,419	\$7,113,292	\$1,246,411
Per Capita Debt:	\$217	\$97	\$39
General Obligation Debt over EAV:	2.37%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$74,913	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$6	\$30	\$
Revenue Collected During FY 07:	\$267,512	\$2,146,394	\$
Expenditures During FY 07:	\$275,694	\$2,166,648	\$
Per Capita Revenue:	\$20	\$39	\$
Per Capita Expenditures:	\$21	\$36	\$
Operating Income (loss):	-\$8,182	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	31.89%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$87,931	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$7	\$34	\$



FISCAL YEAR 2007

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: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$342,462,956**

Equalized Assessed Valuation: **\$14,785,844,930**

Population: **505,000**

Employees:

 Full Time: **1,304**

 Part Time: **85**

 Salaries Paid: **\$58,759,618**

Blended Component Units

Number Submitted = 1
Forest Preserve Dist

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$113,047,635	\$138,700,131	\$111,775,298
Per Capita Beginning Fund Balance:	\$224	\$259	\$259
Revenue Collected During FY 07:	\$156,323,722	\$225,466,664	\$209,670,762
Expenditures During FY 07:	\$144,141,470	\$214,629,160	\$189,407,844
Per Capita Revenue:	\$310	\$408	\$408
Per Capita Expenditures:	\$285	\$384	\$388
Revenues over (under) Expenditures:	\$12,182,252	\$10,837,500	\$13,298,776
Ratio of Fund Balance to Expenditures:	80.84%	69.84%	70.28%
Ending Fund Balance for FY 07:	\$116,522,973	\$144,734,643	\$129,395,249
Per Capita Ending Fund Balance:	\$231	\$271	\$253

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$149,522,627	\$69,944,191	\$61,728,639
Total Unrestricted Net Assets:	\$128,062,437	\$110,177,547	\$93,570,821



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$366,528,760	\$256,016,600	\$274,646,639
Per Capita Debt:	\$726	\$478	\$393
General Obligation Debt over EAV:	2.15%	0.85%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$38,041,216	\$74,348,456	\$28,853,791
Per Capita Beginning Retained Earnings for FY 07:	\$75	\$113	\$69
Revenue Collected During FY 07:	\$2,396,620	\$22,173,851	\$15,835,722
Expenditures During FY 07:	\$1,262,187	\$21,073,856	\$15,393,308
Per Capita Revenue:	\$5	\$39	\$54
Per Capita Expenditures:	\$2	\$37	\$48
Operating Income (loss):	\$1,134,433	\$1,099,995	\$1,392,696
Ratio of Retained Earnings to Expenditures:	2847.66%	662.02%	185.53%
Ending Retained Earnings for FY 07:	\$35,942,778	\$75,194,229	\$29,338,219
Per Capita Ending Retained Earnings:	\$71	\$115	\$72



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Kankakee County**

Unit Code: **046/000/00** County: **KANKAKEE**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$70,285,217**

Equalized Assessed Valuation: **\$2,040,783,176**

Population: **110,705**

Employees:

 Full Time: **533**

 Part Time: **123**

 Salaries Paid: **\$22,417,916**

Blended Component Units

Number Submitted = 3

911 System Fee

Health Department

Veterans Administration Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$25,824,279	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$233	\$327	\$294
Revenue Collected During FY 07:	\$50,602,826	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$51,435,799	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$457	\$454	\$445
Per Capita Expenditures:	\$465	\$425	\$412
Revenues over (under) Expenditures:	-\$832,973	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	49.39%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$25,403,478	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$229	\$353	\$323

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,595,413	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$3,470,821	\$11,282,553	\$6,737,794

FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$29,070,796	\$7,113,292	\$1,246,411
Per Capita Debt:	\$263	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,689,906	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$42	\$30	\$
Revenue Collected During FY 07:	\$2,852,995	\$2,146,394	\$
Expenditures During FY 07:	\$2,656,767	\$2,166,648	\$
Per Capita Revenue:	\$26	\$39	\$
Per Capita Expenditures:	\$24	\$36	\$
Operating Income (loss):	\$196,228	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	184.17%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$4,893,073	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$44	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$21,921,151	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$249	\$327	\$294
Revenue Collected During FY 07:	\$43,706,236	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$36,340,618	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$496	\$454	\$445
Per Capita Expenditures:	\$412	\$425	\$412
Revenues over (under) Expenditures:	\$7,365,618	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	76.93%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$27,958,642	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$317	\$353	\$323

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,420,945	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$23,617,931	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$21,342,158	\$7,113,292	\$1,246,411
Per Capita Debt:	\$242	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Knox County**

Unit Code: **048/000/00** County: **KNOX**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,701,305**

Equalized Assessed Valuation: **\$613,404,611**

Population: **53,884**

Employees:

 Full Time: **338**

 Part Time: **71**

 Salaries Paid: **\$12,334,974**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$14,150,092	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$263	\$327	\$294
Revenue Collected During FY 07:	\$18,627,568	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$18,716,532	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$346	\$454	\$445
Per Capita Expenditures:	\$347	\$425	\$412
Revenues over (under) Expenditures:	-\$88,964	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	71.79%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$13,435,791	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$249	\$353	\$323

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,791,237	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$12,382,659	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$10,457,974	\$7,113,292	\$1,246,411
Per Capita Debt:	\$194	\$97	\$39
General Obligation Debt over EAV:	1.32%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$14,393,553	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$267	\$30	\$
Revenue Collected During FY 07:	\$10,769,383	\$2,146,394	\$
Expenditures During FY 07:	\$9,203,674	\$2,166,648	\$
Per Capita Revenue:	\$200	\$39	\$
Per Capita Expenditures:	\$171	\$36	\$
Operating Income (loss):	\$1,565,709	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	180.80%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$16,640,049	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$309	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 2
 ETSB
 Forest Preserve District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$251,978,007	\$138,700,131	\$111,775,298
Per Capita Beginning Fund Balance:	\$347	\$259	\$259
Revenue Collected During FY 07:	\$353,792,910	\$225,466,664	\$209,670,762
Expenditures During FY 07:	\$339,377,611	\$214,629,160	\$189,407,844
Per Capita Revenue:	\$487	\$408	\$408
Per Capita Expenditures:	\$468	\$384	\$388
Revenues over (under) Expenditures:	\$14,415,299	\$10,837,500	\$13,298,776
Ratio of Fund Balance to Expenditures:	78.41%	69.84%	70.28%
Ending Fund Balance for FY 07:	\$266,110,009	\$144,734,643	\$129,395,249
Per Capita Ending Fund Balance:	\$367	\$271	\$253

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,944,579	\$69,944,191	\$61,728,639
Total Unrestricted Net Assets:	\$221,412,755	\$110,177,547	\$93,570,821



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$268,579,358	\$256,016,600	\$274,646,639
Per Capita Debt:	\$370	\$478	\$393
General Obligation Debt over EAV:	0.73%	0.85%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$272,143,001	\$74,348,456	\$28,853,791
Per Capita Beginning Retained Earnings for FY 07:	\$375	\$113	\$69
Revenue Collected During FY 07:	\$44,465,949	\$22,173,851	\$15,835,722
Expenditures During FY 07:	\$41,536,201	\$21,073,856	\$15,393,308
Per Capita Revenue:	\$61	\$39	\$54
Per Capita Expenditures:	\$57	\$37	\$48
Operating Income (loss):	\$2,929,748	\$1,099,995	\$1,392,696
Ratio of Retained Earnings to Expenditures:	662.88%	662.02%	185.53%
Ending Retained Earnings for FY 07:	\$275,335,791	\$75,194,229	\$29,338,219
Per Capita Ending Retained Earnings:	\$379	\$115	\$72



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Lasalle County**

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

Fiscal Year End: **11/30/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,670,354**

Equalized Assessed Valuation: **\$2,004,966,064**

Population: **113,065**

Employees:

 Full Time: **530**

 Part Time: **10**

 Salaries Paid: **\$19,246,340**

Blended Component Units

Number Submitted = 1

Self-Insurance Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$31,474,569	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$278	\$327	\$294
Revenue Collected During FY 07:	\$60,778,640	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$49,444,737	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$538	\$454	\$445
Per Capita Expenditures:	\$437	\$425	\$412
Revenues over (under) Expenditures:	\$11,333,903	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	77.24%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$38,192,127	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$338	\$353	\$323

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,533,515	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$31,266,534	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$11,124,388	\$7,113,292	\$1,246,411
Per Capita Debt:	\$98	\$97	\$39
General Obligation Debt over EAV:	0.49%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$83,520	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$1	\$30	\$
Revenue Collected During FY 07:	\$6,040,050	\$2,146,394	\$
Expenditures During FY 07:	\$5,577,427	\$2,166,648	\$
Per Capita Revenue:	\$53	\$39	\$
Per Capita Expenditures:	\$49	\$36	\$
Operating Income (loss):	\$462,623	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	9.79%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$546,143	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$5	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,692,255	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$295	\$327	\$294
Revenue Collected During FY 07:	\$6,280,592	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$5,616,260	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$395	\$454	\$445
Per Capita Expenditures:	\$354	\$425	\$412
Revenues over (under) Expenditures:	\$664,332	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	95.38%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,356,587	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$337	\$353	\$323
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$601,727	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$4,735,457	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$847,765	\$7,113,292	\$1,246,411
Per Capita Debt:	\$53	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$392,155	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$25	\$30	\$
Revenue Collected During FY 07:	\$256,181	\$2,146,394	\$
Expenditures During FY 07:	\$226,269	\$2,166,648	\$
Per Capita Revenue:	\$16	\$39	\$
Per Capita Expenditures:	\$14	\$36	\$
Operating Income (loss):	\$29,912	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	186.53%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$422,067	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$27	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,237,279	\$7,113,292	\$1,246,411
Per Capita Debt:	\$35	\$97	\$39
General Obligation Debt over EAV:	0.09%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,215,401	\$7,113,292	\$1,246,411
Per Capita Debt:	\$31	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,550,606	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$40	\$30	\$
Revenue Collected During FY 07:	\$4,571,551	\$2,146,394	\$
Expenditures During FY 07:	\$5,224,600	\$2,166,648	\$
Per Capita Revenue:	\$118	\$39	\$
Per Capita Expenditures:	\$135	\$36	\$
Operating Income (loss):	-\$653,049	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	36.54%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$1,908,860	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$49	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Logan County**

Unit Code: **054/000/00** County: **LOGAN**

Fiscal Year End: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,501,591**

Equalized Assessed Valuation: **\$385,727,985**

Population: **31,183**

Employees:

 Full Time: **185**

 Part Time: **63**

 Salaries Paid: **\$5,246,583**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$10,476,491	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$336	\$327	\$294
Revenue Collected During FY 07:	\$14,054,062	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$13,934,328	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$451	\$454	\$445
Per Capita Expenditures:	\$447	\$425	\$412
Revenues over (under) Expenditures:	\$119,734	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	76.64%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$10,679,797	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$342	\$353	\$323

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,087,198	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,728,625	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$1,255,543	\$7,113,292	\$1,246,411
Per Capita Debt:	\$40	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$