



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Macon County**

Unit Code: **055/000/00** County: **MACON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,346,784**

Equalized Assessed Valuation: **\$1,449,411,746**

Population: **109,309**

Employees:

 Full Time: **510**

 Part Time: **61**

 Salaries Paid: **\$19,686,451**

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:	\$34,680,515	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$317	\$327	\$294
Revenue Collected During FY 07:	\$47,012,343	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$46,168,334	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$430	\$454	\$445
Per Capita Expenditures:	\$422	\$425	\$412
Revenues over (under) Expenditures:	\$844,009	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	76.52%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$35,329,524	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$323	\$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:	\$106,493	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$34,603,813	\$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:	\$1,052,002	\$7,113,292	\$1,246,411
Per Capita Debt:	\$10	\$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: **Macoupin County**

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

Fiscal Year End: **8/31/2007**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$22,964,645**

Equalized Assessed Valuation: **\$488,836,828**

Population: **49,019**

Employees:

 Full Time: **167**

 Part Time: **65**

 Salaries Paid: **\$4,408,164**

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:	\$11,419,352	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$233	\$327	\$294
Revenue Collected During FY 07:	\$19,498,386	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$16,625,074	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$398	\$454	\$445
Per Capita Expenditures:	\$339	\$425	\$412
Revenues over (under) Expenditures:	\$2,873,312	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	85.97%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$14,292,664	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$292	\$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:	\$14,292,664	\$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:	\$90,570	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$2,305,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$9	\$97	\$39
General Obligation Debt over EAV:	0.06%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$22,067,493	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$83	\$30	\$
Revenue Collected During FY 07:	\$2,198,242	\$2,146,394	\$
Expenditures During FY 07:	\$2,252,988	\$2,166,648	\$
Per Capita Revenue:	\$8	\$39	\$
Per Capita Expenditures:	\$8	\$36	\$
Operating Income (loss):	-\$54,746	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	994.77%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$22,412,036	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$84	\$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:	\$574,192	\$7,113,292	\$1,246,411
Per Capita Debt:	\$44	\$97	\$39
General Obligation Debt over EAV:	0.07%	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: **Mason County**

Unit Code: **060/000/00** County: **MASON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,106,310**

Equalized Assessed Valuation: **\$163,940,824**

Population: **15,985**

Employees:

 Full Time: **67**

 Part Time: **127**

 Salaries Paid: **\$2,914,174**

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 07:	\$7,793,958	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$488	\$327	\$294
Revenue Collected During FY 07:	\$8,867,216	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$8,433,092	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$555	\$454	\$445
Per Capita Expenditures:	\$528	\$425	\$412
Revenues over (under) Expenditures:	\$434,124	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	97.57%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,228,082	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$515	\$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:	\$1,191,173	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,909,772	\$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:	\$174,541	\$7,113,292	\$1,246,411
Per Capita Debt:	\$11	\$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:	\$903,648	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$57	\$30	\$
Revenue Collected During FY 07:	\$190,781	\$2,146,394	\$
Expenditures During FY 07:	\$224,979	\$2,166,648	\$
Per Capita Revenue:	\$12	\$39	\$
Per Capita Expenditures:	\$14	\$36	\$
Operating Income (loss):	-\$34,198	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	386.46%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$869,450	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$54	\$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:	\$355,278	\$7,113,292	\$1,246,411
Per Capita Debt:	\$24	\$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: **Mc Donough County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,940,456**

Equalized Assessed Valuation: **\$291,123,997**

Population: **32,913**

Employees:

 Full Time: **232**

 Part Time: **67**

 Salaries Paid: **\$8,019,100**

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:	\$8,126,252	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$247	\$327	\$294
Revenue Collected During FY 07:	\$14,011,237	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$13,481,794	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$426	\$454	\$445
Per Capita Expenditures:	\$410	\$425	\$412
Revenues over (under) Expenditures:	\$529,443	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	64.08%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$8,639,318	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$262	\$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:	\$3,096,311	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,847,886	\$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:	\$1,082,580	\$7,113,292	\$1,246,411
Per Capita Debt:	\$33	\$97	\$39
General Obligation Debt over EAV:	0.08%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$4,184,043	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$127	\$30	\$
Revenue Collected During FY 07:	\$5,979,249	\$2,146,394	\$
Expenditures During FY 07:	\$5,873,055	\$2,166,648	\$
Per Capita Revenue:	\$182	\$39	\$
Per Capita Expenditures:	\$178	\$36	\$
Operating Income (loss):	\$106,194	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	75.18%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$4,415,149	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$134	\$34	\$



FISCAL YEAR 2007

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: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$243,365,629**

Equalized Assessed Valuation: **\$9,423,490,174**

Population: **315,943**

Employees:

 Full Time: **1,132**

 Part Time: **127**

 Salaries Paid: **\$52,954,747**

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 07:	\$109,963,861	\$138,700,131	\$111,775,298
Per Capita Beginning Fund Balance:	\$348	\$259	\$259
Revenue Collected During FY 07:	\$134,393,108	\$225,466,664	\$209,670,762
Expenditures During FY 07:	\$135,106,442	\$214,629,160	\$189,407,844
Per Capita Revenue:	\$425	\$408	\$408
Per Capita Expenditures:	\$428	\$384	\$388
Revenues over (under) Expenditures:	-\$713,334	\$10,837,500	\$13,298,776
Ratio of Fund Balance to Expenditures:	92.07%	69.84%	70.28%
Ending Fund Balance for FY 07:	\$124,397,897	\$144,734,643	\$129,395,249
Per Capita Ending Fund Balance:	\$394	\$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:	\$83,884,874	\$69,944,191	\$61,728,639
Total Unrestricted Net Assets:	\$50,060,006	\$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:	\$103,533,143	\$256,016,600	\$274,646,639
Per Capita Debt:	\$328	\$478	\$393
General Obligation Debt over EAV:	0.99%	0.85%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$19,666,366	\$74,348,456	\$28,853,791
Per Capita Beginning Retained Earnings for FY 07:	\$62	\$113	\$69
Revenue Collected During FY 07:	\$15,656,764	\$22,173,851	\$15,835,722
Expenditures During FY 07:	\$12,589,471	\$21,073,856	\$15,393,308
Per Capita Revenue:	\$50	\$39	\$54
Per Capita Expenditures:	\$40	\$37	\$48
Operating Income (loss):	\$3,067,293	\$1,099,995	\$1,392,696
Ratio of Retained Earnings to Expenditures:	180.58%	662.02%	185.53%
Ending Retained Earnings for FY 07:	\$22,733,659	\$75,194,229	\$29,338,219
Per Capita Ending Retained Earnings:	\$72	\$115	\$72



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mc Lean County**

Unit Code: **064/000/00** County: **MCLEAN**

Fiscal Year End: **12/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$87,985,283**

Equalized Assessed Valuation: **\$3,071,283,531**

Population: **161,202**

Employees:

 Full Time: **793**

 Part Time: **177**

 Salaries Paid: **\$32,335,582**

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:	\$27,949,063	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$173	\$327	\$294
Revenue Collected During FY 07:	\$73,132,414	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$73,859,255	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$454	\$454	\$445
Per Capita Expenditures:	\$458	\$425	\$412
Revenues over (under) Expenditures:	-\$726,841	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	35.96%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$26,556,221	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$165	\$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:	\$12,812,304	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$12,737,371	\$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:	\$38,968,295	\$7,113,292	\$1,246,411
Per Capita Debt:	\$242	\$97	\$39
General Obligation Debt over EAV:	0.07%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$7,062,212	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$44	\$30	\$
Revenue Collected During FY 07:	\$9,405,942	\$2,146,394	\$
Expenditures During FY 07:	\$8,729,463	\$2,166,648	\$
Per Capita Revenue:	\$58	\$39	\$
Per Capita Expenditures:	\$54	\$36	\$
Operating Income (loss):	\$676,479	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	96.80%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$8,450,157	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$52	\$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

Number Submitted = 1

Menard County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$5,314,533	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$426	\$327	\$294
Revenue Collected During FY 07:	\$6,941,328	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,791,811	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$556	\$454	\$445
Per Capita Expenditures:	\$544	\$425	\$412
Revenues over (under) Expenditures:	\$149,517	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	81.33%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$5,524,050	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$442	\$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:	\$3,621,386	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$1,830,035	\$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:	\$266,308	\$7,113,292	\$1,246,411
Per Capita Debt:	\$21	\$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:	\$4,152,014	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$333	\$30	\$
Revenue Collected During FY 07:	\$5,630,664	\$2,146,394	\$
Expenditures During FY 07:	\$4,461,790	\$2,166,648	\$
Per Capita Revenue:	\$451	\$39	\$
Per Capita Expenditures:	\$357	\$36	\$
Operating Income (loss):	\$1,168,874	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	117.91%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,260,888	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$421	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mercer County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,722,274**

Equalized Assessed Valuation: **\$198,958,818**

Population: **16,975**

Employees:

 Full Time: **82**

 Part Time: **15**

 Salaries Paid: **\$3,466,636**

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:	\$4,463,470	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$263	\$327	\$294
Revenue Collected During FY 07:	\$9,784,956	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$9,627,198	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$576	\$454	\$445
Per Capita Expenditures:	\$567	\$425	\$412
Revenues over (under) Expenditures:	\$157,758	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	47.75%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,596,757	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$271	\$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:	\$9,781	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$5,143,807	\$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:	\$197,126	\$7,113,292	\$1,246,411
Per Capita Debt:	\$12	\$97	\$39
General Obligation Debt over EAV:	0.02%	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:	\$24,243,900	\$7,113,292	\$1,246,411
Per Capita Debt:	\$878	\$97	\$39
General Obligation Debt over EAV:	3.09%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,461,246	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$198	\$30	\$
Revenue Collected During FY 07:	\$11,265,426	\$2,146,394	\$
Expenditures During FY 07:	\$9,889,219	\$2,166,648	\$
Per Capita Revenue:	\$408	\$39	\$
Per Capita Expenditures:	\$358	\$36	\$
Operating Income (loss):	\$1,376,207	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	52.75%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,216,763	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$189	\$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:	\$11,841,608	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$387	\$327	\$294
Revenue Collected During FY 07:	\$17,321,109	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$14,559,623	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$566	\$454	\$445
Per Capita Expenditures:	\$476	\$425	\$412
Revenues over (under) Expenditures:	\$2,761,486	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	100.30%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$14,603,094	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$477	\$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:	\$17,643,094	\$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:	\$370,830	\$7,113,292	\$1,246,411
Per Capita Debt:	\$12	\$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: **Morgan County**

Unit Code: **069/000/00** County: **MORGAN**

Fiscal Year End: **8/31/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,273,528**

Equalized Assessed Valuation: **\$432,116,060**

Population: **36,616**

Employees:

 Full Time: **158**

 Part Time: **10**

 Salaries Paid: **\$5,090,691**

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:	\$12,128,991	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$331	\$327	\$294
Revenue Collected During FY 07:	\$15,447,550	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$15,717,597	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$422	\$454	\$445
Per Capita Expenditures:	\$429	\$425	\$412
Revenues over (under) Expenditures:	-\$270,047	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	75.45%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$11,858,944	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$324	\$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:	\$8,133,949	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$3,362,968	\$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:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$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: **Moultrie County**

Unit Code: **070/000/00** County: **MOULTRIE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,385,713**

Equalized Assessed Valuation: **\$168,867,816**

Population: **14,403**

Employees:

 Full Time: **66**

 Part Time: **49**

 Salaries Paid: **\$2,299,566**

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:	\$3,610,646	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$251	\$327	\$294
Revenue Collected During FY 07:	\$5,323,843	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$5,273,743	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$370	\$454	\$445
Per Capita Expenditures:	\$366	\$425	\$412
Revenues over (under) Expenditures:	\$50,100	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	68.91%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$3,634,038	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$252	\$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:	\$1,314,177	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$2,534,381	\$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:	\$1,000,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$69	\$97	\$39
General Obligation Debt over EAV:	0.59%	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: **Ogle County**

Unit Code: **071/000/00** County: **OGLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,143,764**

Equalized Assessed Valuation: **\$1,354,556,271**

Population: **54,826**

Employees:

 Full Time: **220**

 Part Time: **60**

 Salaries Paid: **\$9,925,858**

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:	\$15,837,954	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$289	\$327	\$294
Revenue Collected During FY 07:	\$28,192,828	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$22,694,685	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$514	\$454	\$445
Per Capita Expenditures:	\$414	\$425	\$412
Revenues over (under) Expenditures:	\$5,498,143	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	78.91%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$17,907,856	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$327	\$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:	\$9,370,254	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$5,244,110	\$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:	\$14,497,309	\$7,113,292	\$1,246,411
Per Capita Debt:	\$264	\$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	\$