



# FISCAL YEAR 2008

## 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 08:	<b>\$15,398,399</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$226</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$26,944,770</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$25,290,873</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$395</b>	\$447	\$441
Per Capita Expenditures:	<b>\$370</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$1,653,897</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>65.11%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$16,467,427</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$241</b>	\$336	\$329

##### 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:	<b>\$17,526,265</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$2,820,397</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$8,180,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$120</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$376,955</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$40</b>	\$23	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,717,220</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$94</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.85%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Boone County**

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

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,509,005**

Equalized Assessed Valuation: **\$1,298,112,848**

Population: **48,229**

Employees:

    Full Time: **296**

    Part Time:

    Salaries Paid: **\$9,764,825**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$18,370,547</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$381</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$23,046,898</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$20,450,967</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$478</b>	\$447	\$441
Per Capita Expenditures:	<b>\$424</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$2,595,931</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>93.55%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$19,132,705</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$397</b>	\$336	\$329

##### 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:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$20,519,305</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$6,447,291</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$134</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.49%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$239,713</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$5</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$183,953</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>-\$174,817</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$4</b>	\$41	\$
Per Capita Expenditures:	<b>-\$4</b>	\$38	\$
Operating Income (loss):	<b>\$358,770</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>-342.35%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$598,483</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$12</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00** County: **BROWN**

Fiscal Year End: **11/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,755,664**

Equalized Assessed Valuation: **\$52,035,660**

Population: **6,950**

Employees:

    Full Time: **61**

    Part Time: **58**

    Salaries Paid: **\$1,179,588**

#### 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 08:	<b>\$2,133,455</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$307</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$4,299,065</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$3,482,532</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$619</b>	\$950	\$588
Per Capita Expenditures:	<b>\$501</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>\$816,533</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>84.74%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$2,951,244</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$425</b>	\$1,049	\$541

##### 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:	\$	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$2,951,244</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$154,115	\$26,121
Per Capita Debt:	\$	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Bureau County**

Unit Code: **006/000/00** County: **BUREAU**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$76,446,399**

Equalized Assessed Valuation: **\$515,101,574**

Population: **35,257**

Employees:

    Full Time: **175**

    Part Time: **20**

    Salaries Paid: **\$4,469,105**

#### 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 08:	<b>\$9,903,043</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$281</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$17,509,869</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$14,769,679</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$497</b>	\$447	\$441
Per Capita Expenditures:	<b>\$419</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$2,740,190</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>85.60%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$12,643,233</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$359</b>	\$336	\$329

##### 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:	<b>\$2,434,316</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$10,211,841</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$73,988</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$2</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Calhoun County**

Unit Code: **007/000/00** County: **CALHOUN**

Fiscal Year End: **8/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,057,044**

Equalized Assessed Valuation: **\$68,004,320**

Population: **5,167**

Employees:

    Full Time: **47**

    Part Time: **8**

    Salaries Paid: **\$1,762,480**

#### Blended Component Units

Number Submitted = 1  
Calhoun Unit Road

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,016,303</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$584</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$3,076,892</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$3,332,592</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$595</b>	\$950	\$588
Per Capita Expenditures:	<b>\$645</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>-\$255,700</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>82.84%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$2,760,603</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$534</b>	\$1,049	\$541

##### 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:	\$	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$2,760,603</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$36,393</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$7</b>	\$23	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$420,012</b>	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$81</b>	\$43	\$
Revenue Collected During FY 08:	<b>\$108,068</b>	\$245,208	\$
Expenditures During FY 08:	<b>\$64,157</b>	\$210,897	\$
Per Capita Revenue:	<b>\$21</b>	\$102	\$
Per Capita Expenditures:	<b>\$12</b>	\$93	\$
Operating Income (loss):	<b>\$43,911</b>	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>747.91%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	<b>\$479,836</b>	\$142,159	\$
Per Capita Ending Retained Earnings:	<b>\$93</b>	\$53	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$182,452</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$1</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Champaign County**

Unit Code: **010/000/00** County: **CHAMPAIGN**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$125,559,919**

Equalized Assessed Valuation: **\$3,296,192,580**

Population: **193,015**

Employees:

    Full Time: **751**

    Part Time: **222**

    Salaries Paid: **\$33,146,115**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$39,121,141</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$203</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$71,160,660</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$73,784,739</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$369</b>	\$447	\$441
Per Capita Expenditures:	<b>\$382</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$2,624,079</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>47.38%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$34,957,178</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$181</b>	\$336	\$329

##### 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:	<b>\$35,427,921</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>-\$18,355,216</b>	\$11,803,961	\$7,235,565

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$58,760,238</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$304</b>	\$92	\$33
General Obligation Debt over EAV:	<b>1.77%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$23,230,423</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$120</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$13,842,166</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$15,659,613</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$72</b>	\$41	\$
Per Capita Expenditures:	<b>\$81</b>	\$38	\$
Operating Income (loss):	<b>-\$1,817,447</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>134.65%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$21,085,737</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$109</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,568,696</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$46</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.37%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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 = 3

911 Emergency  
Ambulance  
Board of Health

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,703,695</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$454</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$10,221,976</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$10,339,187</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$602</b>	\$447	\$441
Per Capita Expenditures:	<b>\$609</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$117,211</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>73.38%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$7,586,478</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$447</b>	\$336	\$329

##### 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:	<b>\$2,179,880</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$5,406,591</b>	\$11,803,961	\$7,235,565

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$42,370</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$2</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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 08:	<b>\$5,402,043</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$389</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$7,267,046</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$6,892,591</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$523</b>	\$447	\$441
Per Capita Expenditures:	<b>\$496</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$374,455</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>83.72%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$5,770,532</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$415</b>	\$336	\$329

##### 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:	<b>\$541,791</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$5,228,741</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$6,980,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$502</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$632,692</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$46</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$205,938</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$226,169</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$15</b>	\$41	\$
Per Capita Expenditures:	<b>\$16</b>	\$38	\$
Operating Income (loss):	<b>-\$20,231</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>270.80%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$612,461</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$44</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Clinton County**

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

Fiscal Year End: **11/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,816,580**

Equalized Assessed Valuation: **\$484,642,529**

Population: **35,531**

Employees:

    Full Time: **100**

    Part Time: **66**

    Salaries Paid: **\$5,423,760**

#### 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 08:	<b>\$14,212,089</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$400</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$10,202,244</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$13,488,887</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$287</b>	\$447	\$441
Per Capita Expenditures:	<b>\$380</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$3,286,643</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>77.46%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$10,449,084</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$294</b>	\$336	\$329

##### 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:	<b>\$322,532</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$8,786,106</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,445,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$69</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.27%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Coles County**

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

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,438,956**

Equalized Assessed Valuation: **\$579,312,533**

Population: **51,011**

Employees:

    Full Time: **211**

    Part Time: **39**

    Salaries Paid: **\$8,522,319**

#### Blended Component Units

Number Submitted = 1  
Public Health

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$10,341,038</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$203</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$17,819,089</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$18,421,416</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$349</b>	\$447	\$441
Per Capita Expenditures:	<b>\$361</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$602,327</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>52.03%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$9,584,765</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$188</b>	\$336	\$329

##### 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:	<b>\$1,646,131</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$7,801,735</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,343,539</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$26</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.05%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$278,058</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$5</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$442,657</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$369,090</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$9</b>	\$41	\$
Per Capita Expenditures:	<b>\$7</b>	\$38	\$
Operating Income (loss):	<b>\$73,567</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>95.27%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$351,625</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$7</b>	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$589,590</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$30</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,712,355</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$152</b>	\$92	\$33
General Obligation Debt over EAV:	<b>1.67%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$66,221	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$4	\$35	\$
Revenue Collected During FY 08:	\$63,997	\$2,144,033	\$
Expenditures During FY 08:	\$6,956	\$2,204,075	\$
Per Capita Revenue:	\$4	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$57,041	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	1772.02%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$123,262	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$7	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **DeKalb County**

Unit Code: **019/000/00** County: **DEKALB**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$78,921,100**

Equalized Assessed Valuation: **\$2,199,796,501**

Population: **103,729**

Employees:

    Full Time: **421**

    Part Time: **284**

    Salaries Paid: **\$23,920,073**

#### Blended Component Units

Number Submitted = 2

DeKalb County Forest Preserve District

DeKalb County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$28,557,311</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$275</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$45,703,588</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$38,993,909</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$441</b>	\$447	\$441
Per Capita Expenditures:	<b>\$376</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$6,709,679</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>87.48%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$34,111,389</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$329</b>	\$336	\$329

##### 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:	<b>\$15,240,452</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$29,547,331</b>	\$11,803,961	\$7,235,565

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$8,718,510</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$84</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$10,321,823</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$100</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$12,829,524</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$12,459,778</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$124</b>	\$41	\$
Per Capita Expenditures:	<b>\$120</b>	\$38	\$
Operating Income (loss):	<b>\$369,746</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>85.81%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$10,691,569</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$103</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,572,024</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$81</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$341,508,859</b>	\$271,446,706	\$324,162,618
Per Capita Debt:	<b>\$367</b>	\$493	\$459
General Obligation Debt over EAV:	<b>0.42%</b>	0.84%	0.66%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$100,685,714</b>	\$75,194,229	\$29,338,219
Per Capita Beginning Retained Earnings for FY 08:	<b>\$108</b>	\$114	\$71
Revenue Collected During FY 08:	<b>\$50,687,334</b>	\$21,518,191	\$16,023,752
Expenditures During FY 08:	<b>\$53,487,526</b>	\$21,115,279	\$15,374,100
Per Capita Revenue:	<b>\$54</b>	\$38	\$53
Per Capita Expenditures:	<b>\$57</b>	\$37	\$46
Operating Income (loss):	<b>-\$2,800,192</b>	\$402,912	\$609,456
Ratio of Retained Earnings to Expenditures:	<b>188.05%</b>	527.50%	214.86%
Ending Retained Earnings for FY 08:	<b>\$100,583,935</b>	\$77,145,868	\$32,322,676
Per Capita Ending Retained Earnings:	<b>\$108</b>	\$118	\$80





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$60,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$3</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.03%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Edwards County**

Unit Code: **024/000/00** County: **EDWARDS**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,101,098**

Equalized Assessed Valuation: **\$50,844,737**

Population: **6,971**

Employees:

    Full Time: **31**

    Part Time: **10**

    Salaries Paid: **\$900,381**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,843,701</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$264</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$2,663,819</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$2,474,399</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$382</b>	\$950	\$588
Per Capita Expenditures:	<b>\$355</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>\$189,420</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>82.17%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$2,033,121</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$292</b>	\$1,049	\$541

##### 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:	\$	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$1,587,347</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$515,000</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$74</b>	\$23	\$8
General Obligation Debt over EAV:	<b>1.01%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$361,851</b>	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$52</b>	\$43	\$
Revenue Collected During FY 08:	<b>\$167,161</b>	\$245,208	\$
Expenditures During FY 08:	<b>\$248,408</b>	\$210,897	\$
Per Capita Revenue:	<b>\$24</b>	\$102	\$
Per Capita Expenditures:	<b>\$36</b>	\$93	\$
Operating Income (loss):	<b>-\$81,247</b>	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>112.96%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	<b>\$280,604</b>	\$142,159	\$
Per Capita Ending Retained Earnings:	<b>\$40</b>	\$53	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,885,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$229</b>	\$92	\$33
General Obligation Debt over EAV:	<b>1.44%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$669,329	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$47	\$35	\$
Revenue Collected During FY 08:	\$1,350,915	\$2,144,033	\$
Expenditures During FY 08:	\$60,907	\$2,204,075	\$
Per Capita Revenue:	\$95	\$41	\$
Per Capita Expenditures:	\$4	\$38	\$
Operating Income (loss):	\$1,290,008	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	2831.94%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$1,724,847	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$121	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Fulton County**

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

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,211,244**

Equalized Assessed Valuation: **\$351,291,706**

Population: **38,250**

Employees:

    Full Time: **210**

    Part Time: **47**

    Salaries Paid: **\$7,501,998**

#### 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 08:	<b>\$12,392,538</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$324</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$18,945,733</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$18,060,951</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$495</b>	\$447	\$441
Per Capita Expenditures:	<b>\$472</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$884,782</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>71.59%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$12,930,545</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$338</b>	\$336	\$329

##### 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:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$12,768,305</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,279,182</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$33</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.09%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$704,055</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$18</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$2,548,857</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$2,943,205</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$67</b>	\$41	\$
Per Capita Expenditures:	<b>\$77</b>	\$38	\$
Operating Income (loss):	<b>-\$394,348</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>25.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$735,880</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$19</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$5,417,655</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$841</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$3,161,183</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$3,381,002</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$490</b>	\$950	\$588
Per Capita Expenditures:	<b>\$525</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>-\$219,819</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>153.16%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$5,178,503</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$803</b>	\$1,049	\$541

##### 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:	<b>\$96,981</b>	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$3,434,429</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$154,115	\$26,121
Per Capita Debt:	\$	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$



# FISCAL YEAR 2008

## 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 08:	<b>\$4,951,685</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$363</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$6,715,798</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$6,706,897</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$492</b>	\$447	\$441
Per Capita Expenditures:	<b>\$492</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$8,901</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>73.67%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$4,940,864</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$362</b>	\$336	\$329

##### 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:	<b>\$195,311</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$6,512,209</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$92,644</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$7</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Grundy County**

Unit Code: **032/000/00** County: **GRUNDY**

Fiscal Year End: **11/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$161,815,509**

Equalized Assessed Valuation: **\$1,950,162,752**

Population: **46,500**

Employees:

    Full Time: **240**

    Part Time: **50**

    Salaries Paid: **\$9,452,098**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$10,576,029</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$227</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$28,998,023</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$27,196,784</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$624</b>	\$447	\$441
Per Capita Expenditures:	<b>\$585</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$1,801,239</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>45.51%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$12,377,268</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$266</b>	\$336	\$329

##### 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:	<b>\$1,504,852</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$10,872,416</b>	\$11,803,961	\$7,235,565

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,160,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$89</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.21%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>-\$20,065</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$4,954,461</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$3,326,535</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$107</b>	\$41	\$
Per Capita Expenditures:	<b>\$72</b>	\$38	\$
Operating Income (loss):	<b>\$1,627,926</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>48.33%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$1,607,861</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$35</b>	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,240</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$1</b>	\$23	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$



# FISCAL YEAR 2008

## 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  
Hancock County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$3,355,308	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$180	\$327	\$316
Revenue Collected During FY 08:	\$6,454,629	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$6,652,108	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$345	\$447	\$441
Per Capita Expenditures:	\$356	\$436	\$424
Revenues over (under) Expenditures:	-\$197,479	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	48.97%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$3,257,846	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$174	\$336	\$329

##### 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:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$3,692,780	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$108,832</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$6</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$295,759</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$16</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$503,801</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$542,785</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$27</b>	\$41	\$
Per Capita Expenditures:	<b>\$29</b>	\$38	\$
Operating Income (loss):	<b>-\$38,984</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>47.31%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$256,775</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$14</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Hardin County**

Unit Code: **035/000/00** County: **HARDIN**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,146,350**

Equalized Assessed Valuation: **\$25,873,289**

Population: **480**

Employees:

    Full Time: **37**

    Part Time: **24**

    Salaries Paid: **\$1,234,427**

#### 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 08:	<b>\$3,286,179</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$6,846</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$2,661,748</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$2,541,219</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$5,545</b>	\$950	\$588
Per Capita Expenditures:	<b>\$5,294</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>\$120,529</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>134.06%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$3,406,708</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$7,097</b>	\$1,049	\$541

##### 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:	\$	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$2,407,117</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$15,848</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$33</b>	\$23	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$183,003</b>	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$381</b>	\$43	\$
Revenue Collected During FY 08:	<b>\$431,878</b>	\$245,208	\$
Expenditures During FY 08:	<b>\$410,268</b>	\$210,897	\$
Per Capita Revenue:	<b>\$900</b>	\$102	\$
Per Capita Expenditures:	<b>\$855</b>	\$93	\$
Operating Income (loss):	<b>\$21,610</b>	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>49.87%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	<b>\$204,613</b>	\$142,159	\$
Per Capita Ending Retained Earnings:	<b>\$426</b>	\$53	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$328,114</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$44</b>	\$23	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,916,756</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$79</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,461,114</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$110</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$4,231,354</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$4,685,838</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$85</b>	\$41	\$
Per Capita Expenditures:	<b>\$95</b>	\$38	\$
Operating Income (loss):	<b>-\$454,484</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>116.72%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$5,469,363</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$110</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Iroquois County**

Unit Code: **038/000/00** County: **IROQUOIS**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,428,940**

Equalized Assessed Valuation: **\$397,127,388**

Population: **31,334**

Employees:

    Full Time: **108**

    Part Time: **15**

    Salaries Paid: **\$4,513,627**

#### Blended Component Units

Number Submitted = 2  
 FORD-IROQUOIS PUBLIC HEALTH DEPART  
 IROQUOIS EMERGENCY SERVICES BOARD

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$10,124,504</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$15,001,344</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$15,491,817</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$479</b>	\$447	\$441
Per Capita Expenditures:	<b>\$494</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$490,473</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>60.94%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$9,440,948</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$301</b>	\$336	\$329

##### 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:	<b>\$9,416,848</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$291,877</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,115,534	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$36	\$35	\$
Revenue Collected During FY 08:	\$584,084	\$2,144,033	\$
Expenditures During FY 08:	\$529,677	\$2,204,075	\$
Per Capita Revenue:	\$19	\$41	\$
Per Capita Expenditures:	\$17	\$38	\$
Operating Income (loss):	\$54,407	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	162.93%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$863,023	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$28	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$534,068</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$9</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,449,125</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$94</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$11,797,473</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$11,527,963</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$202</b>	\$41	\$
Per Capita Expenditures:	<b>\$198</b>	\$38	\$
Operating Income (loss):	<b>\$269,510</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>49.61%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$5,718,635</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$98</b>	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,335,942**

Equalized Assessed Valuation: **\$218,641,270**

Population: **9,880**

Employees:

    Full Time: **84**

    Part Time: **30**

    Salaries Paid: **\$3,667,752**

#### 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 08:	<b>\$4,476,751</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$453</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$8,947,967</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$8,799,949</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$906</b>	\$950	\$588
Per Capita Expenditures:	<b>\$891</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>\$148,018</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>61.45%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$5,407,975</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$547</b>	\$1,049	\$541

##### 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:	<b>\$4,684,702</b>	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$723,273</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$329,089</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$33</b>	\$23	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$



# FISCAL YEAR 2008

## 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 08:	<b>\$7,162,359</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$16,764,753</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$16,275,311</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$418</b>	\$447	\$441
Per Capita Expenditures:	<b>\$406</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$489,442</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>43.30%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$7,046,835</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$176</b>	\$336	\$329

##### 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:	<b>\$6,178,210</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$1,049,532</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$15,076,197</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$376</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,029,329**

Equalized Assessed Valuation: **\$306,539,192**

Population: **22,622**

Employees:

    Full Time: **74**

    Part Time: **17**

    Salaries Paid: **\$3,221,364**

#### 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 08:	<b>\$8,783,735</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$388</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$8,011,609</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$8,913,782</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$354</b>	\$447	\$441
Per Capita Expenditures:	<b>\$394</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$902,173</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>123.82%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$11,036,967</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$488</b>	\$336	\$329

##### 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:	<b>\$3,019,789</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$4,329,707</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,365,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$193</b>	\$92	\$33
General Obligation Debt over EAV:	<b>1.42%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Jo Daviess County**

Unit Code: **043/000/00** County: **JO DAVIESS**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,765,560**

Equalized Assessed Valuation: **\$718,040,690**

Population: **22,304**

Employees:

    Full Time: **121**

    Part Time: **25**

    Salaries Paid: **\$5,170,577**

#### 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 08:	<b>\$11,177,608</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$501</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$13,931,668</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$13,505,249</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$625</b>	\$447	\$441
Per Capita Expenditures:	<b>\$606</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$426,419</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>85.98%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$11,611,834</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$521</b>	\$336	\$329

##### 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:	<b>\$2,851,891</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$8,704,576</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$35,220</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$2</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$367,487,444**

Equalized Assessed Valuation: **\$15,050,671,937**

Population: **507,125**

Employees:

    Full Time: **1,242**

    Part Time: **113**

    Salaries Paid: **\$63,298,536**

#### 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 08:	<b>\$116,522,973</b>	\$146,205,734	\$129,395,249
Per Capita Beginning Fund Balance:	<b>\$230</b>	\$273	\$260
Revenue Collected During FY 08:	<b>\$167,599,908</b>	\$237,302,925	\$226,030,843
Expenditures During FY 08:	<b>\$156,421,028</b>	\$222,168,982	\$205,164,858
Per Capita Revenue:	<b>\$330</b>	\$424	\$425
Per Capita Expenditures:	<b>\$308</b>	\$400	\$412
Revenues over (under) Expenditures:	<b>\$11,178,880</b>	\$15,133,940	\$15,135,683
Ratio of Fund Balance to Expenditures:	<b>79.24%</b>	71.16%	70.70%
Ending Fund Balance for FY 08:	<b>\$123,946,352</b>	\$157,359,498	\$143,789,195
Per Capita Ending Fund Balance:	<b>\$244</b>	\$288	\$256

##### 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:	<b>\$94,552,044</b>	\$73,416,071	\$78,320,500
Total Unrestricted Net Assets:	<b>\$123,640,743</b>	\$108,378,804	\$97,145,705



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$354,840,124</b>	\$271,446,706	\$324,162,618
Per Capita Debt:	<b>\$700</b>	\$493	\$459
General Obligation Debt over EAV:	<b>2.02%</b>	0.84%	0.66%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$35,942,778</b>	\$75,194,229	\$29,338,219
Per Capita Beginning Retained Earnings for FY 08:	<b>\$71</b>	\$114	\$71
Revenue Collected During FY 08:	<b>\$3,102,859</b>	\$21,518,191	\$16,023,752
Expenditures During FY 08:	<b>\$1,883,948</b>	\$21,115,279	\$15,374,100
Per Capita Revenue:	<b>\$6</b>	\$38	\$53
Per Capita Expenditures:	<b>\$4</b>	\$37	\$46
Operating Income (loss):	<b>\$1,218,911</b>	\$402,912	\$609,456
Ratio of Retained Earnings to Expenditures:	<b>1958.56%</b>	527.50%	214.86%
Ending Retained Earnings for FY 08:	<b>\$36,898,217</b>	\$77,145,868	\$32,322,676
Per Capita Ending Retained Earnings:	<b>\$73</b>	\$118	\$80



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$69,665,820**

Equalized Assessed Valuation: **\$2,195,925,988**

Population: **112,524**

Employees:

    Full Time: **529**

    Part Time: **94**

    Salaries Paid: **\$23,648,447**

#### 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 08:	<b>\$25,403,478</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$226</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$52,886,401</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$53,123,411</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$470</b>	\$447	\$441
Per Capita Expenditures:	<b>\$472</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$237,010</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>47.37%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$25,166,468</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$224</b>	\$336	\$329

##### 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:	<b>\$18,197,904</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$3,174,645</b>	\$11,803,961	\$7,235,565

## FISCAL YEAR 2008

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$27,184,529</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$242</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,893,073</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$43</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$3,075,642</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$2,777,138</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$27</b>	\$41	\$
Per Capita Expenditures:	<b>\$25</b>	\$38	\$
Operating Income (loss):	<b>\$298,504</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>186.46%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$5,178,178</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$46</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Kendall County**

Unit Code: **047/000/00** County: **KENDALL**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$54,080,751**

Equalized Assessed Valuation: **\$3,049,061,393**

Population: **96,818**

Employees:

    Full Time: **170**

    Part Time: **20**

    Salaries Paid: **\$15,340,776**

#### 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 08:	<b>\$27,958,642</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$289</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$50,951,763</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$44,714,431</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$526</b>	\$447	\$441
Per Capita Expenditures:	<b>\$462</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$6,237,332</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>73.19%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$32,727,334</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$338</b>	\$336	\$329

##### 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:	<b>\$14,933,374</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$30,142,816</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$31,182,158</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$322</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$41,541,242**

Equalized Assessed Valuation: **\$650,150,069**

Population: **51,857**

Employees:

    Full Time: **330**

    Part Time: **79**

    Salaries Paid: **\$12,723,998**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$13,435,791</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$259</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$19,297,978</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$19,833,839</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$372</b>	\$447	\$441
Per Capita Expenditures:	<b>\$382</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$535,861</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>65.17%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$12,925,597</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$249</b>	\$336	\$329

##### 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:	<b>\$3,558,790</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$11,594,968</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,213,659</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$197</b>	\$92	\$33
General Obligation Debt over EAV:	<b>1.13%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$16,640,049</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$321</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$10,430,729</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$10,318,206</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$201</b>	\$41	\$
Per Capita Expenditures:	<b>\$199</b>	\$38	\$
Operating Income (loss):	<b>\$112,523</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>166.83%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$17,213,425</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$332</b>	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$745,221,164**

Equalized Assessed Valuation: **\$30,967,837,000**

Population: **735,000**

Employees:

    Full Time: **2,660**

    Part Time:

    Salaries Paid: **\$166,879,543**

#### Blended Component Units

Number Submitted = 3

ETSB

Forest Preserve District

Forest Preserve enterprise

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$266,110,009</b>	\$146,205,734	\$129,395,249
Per Capita Beginning Fund Balance:	<b>\$362</b>	\$273	\$260
Revenue Collected During FY 08:	<b>\$381,247,796</b>	\$237,302,925	\$226,030,843
Expenditures During FY 08:	<b>\$356,100,003</b>	\$222,168,982	\$205,164,858
Per Capita Revenue:	<b>\$519</b>	\$424	\$425
Per Capita Expenditures:	<b>\$484</b>	\$400	\$412
Revenues over (under) Expenditures:	<b>\$25,147,793</b>	\$15,133,940	\$15,135,683
Ratio of Fund Balance to Expenditures:	<b>83.35%</b>	71.16%	70.70%
Ending Fund Balance for FY 08:	<b>\$296,810,089</b>	\$157,359,498	\$143,789,195
Per Capita Ending Fund Balance:	<b>\$404</b>	\$288	\$256

##### 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:	<b>\$90,571,093</b>	\$73,416,071	\$78,320,500
Total Unrestricted Net Assets:	<b>\$222,188,077</b>	\$108,378,804	\$97,145,705



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$314,552,731</b>	\$271,446,706	\$324,162,618
Per Capita Debt:	<b>\$428</b>	\$493	\$459
General Obligation Debt over EAV:	<b>0.85%</b>	0.84%	0.66%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$275,335,791</b>	\$75,194,229	\$29,338,219
Per Capita Beginning Retained Earnings for FY 08:	<b>\$375</b>	\$114	\$71
Revenue Collected During FY 08:	<b>\$43,271,449</b>	\$21,518,191	\$16,023,752
Expenditures During FY 08:	<b>\$40,572,001</b>	\$21,115,279	\$15,374,100
Per Capita Revenue:	<b>\$59</b>	\$38	\$53
Per Capita Expenditures:	<b>\$55</b>	\$37	\$46
Operating Income (loss):	<b>\$2,699,448</b>	\$402,912	\$609,456
Ratio of Retained Earnings to Expenditures:	<b>694.65%</b>	527.50%	214.86%
Ending Retained Earnings for FY 08:	<b>\$281,832,661</b>	\$77,145,868	\$32,322,676
Per Capita Ending Retained Earnings:	<b>\$383</b>	\$118	\$80



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$73,389,853**

Equalized Assessed Valuation: **\$2,300,440,391**

Population: **113,065**

Employees:

    Full Time: **532**

    Part Time:

    Salaries Paid: **\$19,400,693**

#### 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 08:	<b>\$38,192,127</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$338</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$50,952,893</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$45,210,533</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$451</b>	\$447	\$441
Per Capita Expenditures:	<b>\$400</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$5,742,360</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>95.17%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$43,026,318</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$381</b>	\$336	\$329

##### 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:	<b>\$9,805,906</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$35,178,603</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$8,695,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$77</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.38%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$546,143</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$5</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$6,770,325</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$5,063,955</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$60</b>	\$41	\$
Per Capita Expenditures:	<b>\$45</b>	\$38	\$
Operating Income (loss):	<b>\$1,706,370</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>65.67%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$3,325,260</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$29</b>	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$746,755</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$48</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$422,067</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$27</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$267,143</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$200,715</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$17</b>	\$41	\$
Per Capita Expenditures:	<b>\$13</b>	\$38	\$
Operating Income (loss):	<b>\$66,428</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>243.38%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$488,495</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$31</b>	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$677,825</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$19</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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 08:	\$26,951,952	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	\$697	\$327	\$316
Revenue Collected During FY 08:	\$21,696,349	\$22,285,567	\$12,321,302
Expenditures During FY 08:	\$20,364,565	\$21,759,152	\$12,585,603
Per Capita Revenue:	\$561	\$447	\$441
Per Capita Expenditures:	\$527	\$436	\$424
Revenues over (under) Expenditures:	\$1,331,784	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	138.23%	76.97%	78.90%
Ending Fund Balance for FY 08:	\$28,150,471	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	\$728	\$336	\$329

##### 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:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	\$50,833,685	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$956,246</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$25</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,908,860</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$49</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$2,205,671</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$4,438,790</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$57</b>	\$41	\$
Per Capita Expenditures:	<b>\$115</b>	\$38	\$
Operating Income (loss):	<b>-\$2,233,119</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>44.41%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$1,971,379</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$51</b>	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,861,181**

Equalized Assessed Valuation: **\$385,731,485**

Population: **29,788**

Employees:

    Full Time: **171**

    Part Time: **87**

    Salaries Paid: **\$5,473,793**

#### 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 08:	<b>\$10,679,796</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$359</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$14,448,981</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$14,168,789</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$485</b>	\$447	\$441
Per Capita Expenditures:	<b>\$476</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$280,192</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>77.35%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$10,959,988</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$368</b>	\$336	\$329

##### 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:	<b>\$8,151,094</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$2,020,720</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,082,206</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$36</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$61,020,339**

Equalized Assessed Valuation: **\$1,525,217,281**

Population: **108,328**

Employees:

    Full Time: **510**

    Part Time: **71**

    Salaries Paid: **\$20,006,103**

#### Blended Component Units

Number Submitted = 1  
Community Health Foundation

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$35,329,524</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$326</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$48,933,261</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$47,207,091</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$452</b>	\$447	\$441
Per Capita Expenditures:	<b>\$436</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$1,726,170</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>79.34%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$37,455,063</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$346</b>	\$336	\$329

##### 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:	<b>\$91,352</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$34,537,452</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$964,205</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$9</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **8/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$23,528,388**

Equalized Assessed Valuation: **\$522,569,080**

Population: **48,235**

Employees:

    Full Time: **168**

    Part Time: **51**

    Salaries Paid: **\$6,785,676**

#### 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 08:	<b>\$14,292,664</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$296</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$16,135,933</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$17,632,588</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$335</b>	\$447	\$441
Per Capita Expenditures:	<b>\$366</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$1,496,655</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>72.57%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$12,796,009</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$265</b>	\$336	\$329

##### 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:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$12,798,464</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$933,534</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$19</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Madison County**

Unit Code: **057/000/00** County: **MADISON**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$111,048,115**

Equalized Assessed Valuation: **\$4,717,436,142**

Population: **266,693**

Employees:

    Full Time: **936**

    Part Time: **161**

    Salaries Paid: **\$44,660,930**

#### 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 08:	<b>\$84,337,883</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$316</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$110,598,277</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$106,147,024</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$415</b>	\$447	\$441
Per Capita Expenditures:	<b>\$398</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$4,451,253</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>84.07%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$89,241,360</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$335</b>	\$336	\$329

##### 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:	<b>\$2,753,823</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$99,105,076</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,060,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$8</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.04%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$22,412,036</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$84</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$2,160,565</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$2,407,500</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$8</b>	\$41	\$
Per Capita Expenditures:	<b>\$9</b>	\$38	\$
Operating Income (loss):	<b>-\$246,935</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>927.40%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$22,327,148</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$84</b>	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$266,430</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$20</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.05%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,321,685**

Equalized Assessed Valuation: **\$167,589,637**

Population: **16,000**

Employees:

    Full Time: **73**

    Part Time: **42**

    Salaries Paid: **\$2,834,261**

#### 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 08:	<b>\$8,228,082</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$514</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$9,461,972</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$8,685,268</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$591</b>	\$447	\$441
Per Capita Expenditures:	<b>\$543</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$776,704</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>104.26%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$9,055,186</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$566</b>	\$336	\$329

##### 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:	<b>\$1,354,563</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$7,615,195</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$174,776</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$11</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$869,450</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$54</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$235,691</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$270,477</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$15</b>	\$41	\$
Per Capita Expenditures:	<b>\$17</b>	\$38	\$
Operating Income (loss):	<b>-\$34,786</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>308.59%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$834,664</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$52</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Massac County**

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

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,391,248**

Equalized Assessed Valuation: **\$152,326,397**

Population: **15,000**

Employees:

    Full Time: **72**

    Part Time: **14**

    Salaries Paid: **\$2,784,664**

#### 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 08:	<b>\$7,091,612</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$473</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$8,359,756</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$7,918,610</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$557</b>	\$447	\$441
Per Capita Expenditures:	<b>\$528</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$441,146</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>95.13%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$7,532,758</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$502</b>	\$336	\$329

##### 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:	<b>\$5,720</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$7,378,583</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$182,145</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$12</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$613,793</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$19</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,415,149</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$134</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$5,965,479</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$5,964,425</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$181</b>	\$41	\$
Per Capita Expenditures:	<b>\$181</b>	\$38	\$
Operating Income (loss):	<b>\$1,054</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>77.17%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$4,602,638</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$140</b>	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$281,740,885**

Equalized Assessed Valuation: **\$10,155,920,376**

Population: **318,641**

Employees:

    Full Time: **1,155**

    Part Time: **155**

    Salaries Paid: **\$56,669,871**

#### Blended Component Units

Number Submitted = 1

McHenry County Public Building Commission

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$124,397,897</b>	\$146,205,734	\$129,395,249
Per Capita Beginning Fund Balance:	<b>\$390</b>	\$273	\$260
Revenue Collected During FY 08:	<b>\$137,676,682</b>	\$237,302,925	\$226,030,843
Expenditures During FY 08:	<b>\$144,024,151</b>	\$222,168,982	\$205,164,858
Per Capita Revenue:	<b>\$432</b>	\$424	\$425
Per Capita Expenditures:	<b>\$452</b>	\$400	\$412
Revenues over (under) Expenditures:	<b>-\$6,347,469</b>	\$15,133,940	\$15,135,683
Ratio of Fund Balance to Expenditures:	<b>90.08%</b>	71.16%	70.70%
Ending Fund Balance for FY 08:	<b>\$129,737,437</b>	\$157,359,498	\$143,789,195
Per Capita Ending Fund Balance:	<b>\$407</b>	\$288	\$256
<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:	<b>\$94,814,206</b>	\$73,416,071	\$78,320,500
Total Unrestricted Net Assets:	<b>\$43,594,428</b>	\$108,378,804	\$97,145,705



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$101,340,510</b>	\$271,446,706	\$324,162,618
Per Capita Debt:	<b>\$318</b>	\$493	\$459
General Obligation Debt over EAV:	<b>0.84%</b>	0.84%	0.66%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$22,733,659</b>	\$75,194,229	\$29,338,219
Per Capita Beginning Retained Earnings for FY 08:	<b>\$71</b>	\$114	\$71
Revenue Collected During FY 08:	<b>\$16,494,830</b>	\$21,518,191	\$16,023,752
Expenditures During FY 08:	<b>\$11,481,355</b>	\$21,115,279	\$15,374,100
Per Capita Revenue:	<b>\$52</b>	\$38	\$53
Per Capita Expenditures:	<b>\$36</b>	\$37	\$46
Operating Income (loss):	<b>\$5,013,475</b>	\$402,912	\$609,456
Ratio of Retained Earnings to Expenditures:	<b>241.67%</b>	527.50%	214.86%
Ending Retained Earnings for FY 08:	<b>\$27,747,134</b>	\$77,145,868	\$32,322,676
Per Capita Ending Retained Earnings:	<b>\$87</b>	\$118	\$80



# FISCAL YEAR 2008

## 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: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$93,735,384**

Equalized Assessed Valuation: **\$3,382,503,012**

Population: **164,209**

Employees:

    Full Time: **760**

    Part Time: **216**

    Salaries Paid: **\$33,847,866**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$26,556,222</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$162</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$72,743,240</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$78,043,662</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$443</b>	\$447	\$441
Per Capita Expenditures:	<b>\$475</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$5,300,422</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>25.70%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$20,055,473</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$122</b>	\$336	\$329

##### 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:	<b>\$10,728,231</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$8,390,112</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$34,648,582</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$211</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.26%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$8,450,157</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$51</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$8,946,736</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$9,181,368</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$54</b>	\$41	\$
Per Capita Expenditures:	<b>\$56</b>	\$38	\$
Operating Income (loss):	<b>-\$234,632</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>96.67%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$8,875,891</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$54</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Menard County**

Unit Code: **065/000/00** County: **MENARD**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,739,100**

Equalized Assessed Valuation: **\$209,369,277**

Population: **12,486**

Employees:

    Full Time: **190**

    Part Time: **90**

    Salaries Paid: **\$5,757,524**

#### 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 08:	<b>\$5,524,050</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$442</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$7,107,392</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$7,057,247</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$569</b>	\$447	\$441
Per Capita Expenditures:	<b>\$565</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$50,145</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>79.84%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$5,634,195</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$451</b>	\$336	\$329

##### 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:	<b>\$3,528,067</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$2,093,500</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$59,736</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$5</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,260,888</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$421</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$6,797,220</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$6,102,166</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$544</b>	\$41	\$
Per Capita Expenditures:	<b>\$489</b>	\$38	\$
Operating Income (loss):	<b>\$695,054</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>96.62%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$5,895,942</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$472</b>	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$277,897</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$16</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Monroe County**

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

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,379,688**

Equalized Assessed Valuation: **\$734,135,430**

Population: **27,619**

Employees:

    Full Time: **206**

    Part Time: **129**

    Salaries Paid: **\$8,700,612**

#### 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 08:	<b>\$8,386,359</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$304</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$12,464,001</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$11,569,300</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$451</b>	\$447	\$441
Per Capita Expenditures:	<b>\$419</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$894,701</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>78.59%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$9,092,562</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$329</b>	\$336	\$329

##### 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:	<b>\$2,155,058</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$7,027,280</b>	\$11,803,961	\$7,235,565

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$22,735,298</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$823</b>	\$92	\$33
General Obligation Debt over EAV:	<b>2.65%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$3,915,835</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$142</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$11,755,379</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$9,040,339</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$426</b>	\$41	\$
Per Capita Expenditures:	<b>\$327</b>	\$38	\$
Operating Income (loss):	<b>\$2,715,040</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>54.74%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$4,948,313</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$179</b>	\$39	\$



# FISCAL YEAR 2008

## 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 08:	<b>\$14,603,094</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$477</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$12,367,984</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$13,839,707</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$404</b>	\$447	\$441
Per Capita Expenditures:	<b>\$452</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$1,471,723</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>92.75%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$12,836,472</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$419</b>	\$336	\$329

##### 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:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$15,839,471</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **8/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,700,185**

Equalized Assessed Valuation: **\$450,237,182**

Population: **35,727**

Employees:

    Full Time: **158**

    Part Time: **10**

    Salaries Paid: **\$5,669,797**

#### 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 08:	<b>\$11,858,944</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$332</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$15,495,069</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$14,880,445</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$434</b>	\$447	\$441
Per Capita Expenditures:	<b>\$417</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$614,624</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>83.83%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$12,473,568</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$349</b>	\$336	\$329

##### 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:	<b>\$8,013,153</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$4,389,979</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,339,265**

Equalized Assessed Valuation: **\$177,772,655**

Population: **14,403**

Employees:

    Full Time: **69**

    Part Time: **34**

    Salaries Paid: **\$2,444,615**

#### 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 08:	<b>\$3,634,038</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$252</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$5,759,517</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$5,790,786</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$400</b>	\$447	\$441
Per Capita Expenditures:	<b>\$402</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$31,269</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>61.73%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$3,574,624</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$248</b>	\$336	\$329

##### 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:	<b>\$1,103,622</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$2,512,724</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$970,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$67</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.55%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,384,643**

Equalized Assessed Valuation: **\$1,447,268,417**

Population: **54,826**

Employees:

    Full Time: **220**

    Part Time: **60**

    Salaries Paid: **\$10,643,905**

#### 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 08:	<b>\$17,907,856</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$327</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$27,426,688</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$24,991,196</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$500</b>	\$447	\$441
Per Capita Expenditures:	<b>\$456</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$2,435,492</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>68.92%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$17,222,721</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$314</b>	\$336	\$329

##### 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:	<b>\$9,285,121</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$19,819,247</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$14,087,385</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$257</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Peoria County**

Unit Code: **072/000/00** County: **PEORIA**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$122,327,303**

Equalized Assessed Valuation: **\$3,096,483,943**

Population: **183,655**

Employees:

    Full Time: **927**

    Part Time: **49**

    Salaries Paid: **\$40,550,825**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$54,758,881</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$298</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$85,159,205</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$88,418,830</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$464</b>	\$447	\$441
Per Capita Expenditures:	<b>\$481</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$3,259,625</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>60.02%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$53,068,916</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$289</b>	\$336	\$329

##### 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:	<b>\$29,534,274</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$30,612,520</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$15,348,722</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$84</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.45%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$5,984,259</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$33</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$20,412,101</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$17,932,995</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$111</b>	\$41	\$
Per Capita Expenditures:	<b>\$98</b>	\$38	\$
Operating Income (loss):	<b>\$2,479,106</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>47.19%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$8,463,365</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$46</b>	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$944,076</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$41</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,257</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$1</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Pope County**

Unit Code: **076/000/00** County: **POPE**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,642,791**

Equalized Assessed Valuation: **\$36,890,027**

Population: **4,390**

Employees:

    Full Time: **25**

    Part Time: **2**

    Salaries Paid: **\$741,894**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$4,387,727</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$999</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$2,866,229</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$2,806,201</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$653</b>	\$950	\$588
Per Capita Expenditures:	<b>\$639</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>\$60,028</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>158.50%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$4,447,755</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$1,013</b>	\$1,049	\$541

##### 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:	\$	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$2,263,170</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$154,115	\$26,121
Per Capita Debt:	\$	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,120,316</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$513</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$4,057,744</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$3,562,158</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$667</b>	\$950	\$588
Per Capita Expenditures:	<b>\$585</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>\$495,586</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>103.60%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$3,690,392</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$606</b>	\$1,049	\$541

##### 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:	<b>\$308,224</b>	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$3,382,168</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$497,215</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$82</b>	\$23	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Randolph County**

Unit Code: **079/000/00** County: **RANDOLPH**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,497,148**

Equalized Assessed Valuation: **\$393,579,059**

Population: **33,122**

Employees:

    Full Time: **140**

    Part Time: **30**

    Salaries Paid: **\$4,826,235**

#### Blended Component Units

Number Submitted = 2

Anna Wehrheim Memorial Old Folks Home

Randolph County Nursing Home

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,936,366</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$209</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$11,441,304</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$12,585,603</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$345</b>	\$447	\$441
Per Capita Expenditures:	<b>\$380</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$1,144,299</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>48.82%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$6,143,750</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$185</b>	\$336	\$329

##### 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:	<b>\$500,000</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$3,156,329</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,789,715</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$84</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.33%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$4,815,105</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$145</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$4,447,843</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$3,946,506</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$134</b>	\$41	\$
Per Capita Expenditures:	<b>\$119</b>	\$38	\$
Operating Income (loss):	<b>\$501,337</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>134.71%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$5,316,442</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$161</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Richland County**

Unit Code: **080/000/00** County: **RICHLAND**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,938,836**

Equalized Assessed Valuation: **\$166,714,520**

Population: **16,149**

Employees:

    Full Time: **50**

    Part Time: **12**

    Salaries Paid: **\$2,018,969**

#### 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 08:	<b>\$4,572,370</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$283</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$6,818,698</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$6,278,627</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$422</b>	\$447	\$441
Per Capita Expenditures:	<b>\$389</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$540,071</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>81.43%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$5,112,441</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$317</b>	\$336	\$329

##### 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:	<b>\$102,564</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$4,597,378</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$412,499</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$26</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Rock Island County**

Unit Code: **081/000/00** County: **ROCK ISLAN**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$82,203,288**

Equalized Assessed Valuation: **\$2,361,544,650**

Population: **146,886**

Employees:

    Full Time: **597**

    Part Time: **102**

    Salaries Paid: **\$29,190,078**

#### Blended Component Units

Number Submitted = 2

Rock Island County Forest Preserve Commission

Rock Island Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$26,530,175</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$181</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$62,705,059</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$61,830,336</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$427</b>	\$447	\$441
Per Capita Expenditures:	<b>\$421</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$874,723</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>42.69%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$26,396,989</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$180</b>	\$336	\$329

##### 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:	<b>\$8,370,921</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$15,362,448</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$32,618,102</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$222</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.91%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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

911

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$8,348,047</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$317</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$10,722,887</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$10,489,226</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$407</b>	\$447	\$441
Per Capita Expenditures:	<b>\$398</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$233,661</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>81.40%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$8,538,383</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$324</b>	\$336	\$329

##### 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:	<b>\$3,969,182</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$4,794,557</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Sangamon County**

Unit Code: **083/000/00** County: **SANGAMON**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$97,236,207**

Equalized Assessed Valuation: **\$3,383,496,547**

Population: **194,925**

Employees:

    Full Time: **870**

    Part Time: **35**

    Salaries Paid: **\$34,769,877**

#### 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 08:	<b>\$18,963,862</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$97</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$77,829,105</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$80,249,951</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$399</b>	\$447	\$441
Per Capita Expenditures:	<b>\$412</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$2,420,846</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>21.18%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$17,000,764</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$87</b>	\$336	\$329

##### 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:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$13,489,904</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,026,104</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$36</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$3,304,459</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$459</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$4,183,807</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$3,755,818</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$581</b>	\$950	\$588
Per Capita Expenditures:	<b>\$522</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>\$427,989</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>99.24%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$3,727,398</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$518</b>	\$1,049	\$541
<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:	<b>\$2,661,910</b>	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$1,065,488</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$154,115	\$26,121
Per Capita Debt:	\$	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$51,749</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$9</b>	\$23	\$8
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$529,086</b>	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$94</b>	\$43	\$
Revenue Collected During FY 08:	<b>\$2,725,810</b>	\$245,208	\$
Expenditures During FY 08:	<b>\$2,229,723</b>	\$210,897	\$
Per Capita Revenue:	<b>\$483</b>	\$102	\$
Per Capita Expenditures:	<b>\$395</b>	\$93	\$
Operating Income (loss):	<b>\$496,087</b>	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>45.98%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	<b>\$1,025,173</b>	\$142,159	\$
Per Capita Ending Retained Earnings:	<b>\$182</b>	\$53	\$



# FISCAL YEAR 2008

## 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  
Airport

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,159,580</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$313</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$8,740,440</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$7,868,989</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$382</b>	\$447	\$441
Per Capita Expenditures:	<b>\$344</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$871,451</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>103.01%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$8,106,031</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$354</b>	\$336	\$329

##### 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:	<b>\$505,078</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$7,949,279</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$66,230</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$3</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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  
St. Clair County

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$141,043,181</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$538</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$99,769,646</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$92,577,978</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$381</b>	\$447	\$441
Per Capita Expenditures:	<b>\$353</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$7,191,668</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>148.33%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$137,323,566</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$524</b>	\$336	\$329

##### 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:	<b>\$90,614,090</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$76,598,457</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$117,827,126</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$450</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.37%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$113,171,350</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$432</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$3,230,648</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$16,375,351</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$12</b>	\$41	\$
Per Capita Expenditures:	<b>\$63</b>	\$38	\$
Operating Income (loss):	<b>-\$13,144,703</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>668.25%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$109,428,830</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$418</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Stark County**

Unit Code: **087/000/00** County: **STARK**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,889,568**

Equalized Assessed Valuation: **\$99,530,078**

Population: **6,332**

Employees:

    Full Time: **28**

    Part Time: **10**

    Salaries Paid: **\$1,089,561**

#### 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 08:	<b>\$1,158,558</b>	\$3,660,405	\$3,295,319
Per Capita Beginning Fund Balance:	<b>\$183</b>	\$1,001	\$494
Revenue Collected During FY 08:	<b>\$2,830,021</b>	\$4,100,202	\$3,635,034
Expenditures During FY 08:	<b>\$2,974,415</b>	\$3,937,244	\$3,431,767
Per Capita Revenue:	<b>\$447</b>	\$950	\$588
Per Capita Expenditures:	<b>\$470</b>	\$911	\$559
Revenues over (under) Expenditures:	<b>-\$144,394</b>	\$162,958	\$143,312
Ratio of Fund Balance to Expenditures:	<b>40.26%</b>	106.08%	91.99%
Ending Fund Balance for FY 08:	<b>\$1,197,608</b>	\$3,894,554	\$3,695,692
Per Capita Ending Fund Balance:	<b>\$189</b>	\$1,049	\$541

##### 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:	<b>\$846,901</b>	\$1,094,080	\$196,793
Total Unrestricted Net Assets:	<b>\$431,028</b>	\$2,136,388	\$2,335,144



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$154,115	\$26,121
Per Capita Debt:	\$	\$23	\$8
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$43	\$
Revenue Collected During FY 08:	\$	\$245,208	\$
Expenditures During FY 08:	\$	\$210,897	\$
Per Capita Revenue:	\$	\$102	\$
Per Capita Expenditures:	\$	\$93	\$
Operating Income (loss):	\$	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.34%	0.00%
Ending Retained Earnings for FY 08:	\$	\$142,159	\$
Per Capita Ending Retained Earnings:	\$	\$53	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$14,213,313</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$290</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$355,955</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$7</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$6,573,002</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$6,349,286</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$134</b>	\$41	\$
Per Capita Expenditures:	<b>\$130</b>	\$38	\$
Operating Income (loss):	<b>\$223,716</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>9.13%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$579,671</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$12</b>	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$10,020,474</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$76</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.43%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,845,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$148</b>	\$92	\$33
General Obligation Debt over EAV:	<b>1.83%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,085,255</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$56</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$1,298,738</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$1,142,123</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$68</b>	\$41	\$
Per Capita Expenditures:	<b>\$59</b>	\$38	\$
Operating Income (loss):	<b>\$156,615</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>110.90%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$1,266,594</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$66</b>	\$39	\$



# FISCAL YEAR 2008

## 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

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$32,213,082</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$399</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$33,768,298</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$34,174,319</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$419</b>	\$447	\$441
Per Capita Expenditures:	<b>\$424</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$406,021</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>92.55%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$31,629,869</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$392</b>	\$336	\$329

##### 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:	<b>\$10,498,346</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$18,622,253</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$3,905,361</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$48</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$1,383,550</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$17</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$11,981,624</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$10,925,458</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$149</b>	\$41	\$
Per Capita Expenditures:	<b>\$135</b>	\$38	\$
Operating Income (loss):	<b>\$1,056,166</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>22.55%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$2,463,318</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$31</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00** County: **WABASH**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,614,721**

Equalized Assessed Valuation: **\$114,853,685**

Population: **12,047**

Employees:

    Full Time: **74**

    Part Time: **13**

    Salaries Paid: **\$2,269,405**

#### 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 08:	<b>\$5,271,028</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$438</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$6,689,111</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$6,631,141</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$555</b>	\$447	\$441
Per Capita Expenditures:	<b>\$550</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$57,970</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>82.00%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$5,437,595</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$451</b>	\$336	\$329

##### 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:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$5,437,595</b>	\$11,803,961	\$7,235,565

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$34,335</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$3</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$

**FISCAL YEAR 2008**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Washington County**

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

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,204,375**

Equalized Assessed Valuation: **\$181,054,438**

Population: **15,200**

Employees:

    Full Time: **70**

    Part Time: **60**

    Salaries Paid: **\$2,982,938**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 08:	<b>\$11,168,164</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$735</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$10,950,291</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$9,682,623</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$720</b>	\$447	\$441
Per Capita Expenditures:	<b>\$637</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$1,267,668</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>128.53%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$12,444,632</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$819</b>	\$336	\$329

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$12,444,632</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$88,770</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$5</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$88,145</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$6</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>-\$160,326</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>-\$10</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$708,737</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$705,099</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$46</b>	\$41	\$
Per Capita Expenditures:	<b>\$46</b>	\$38	\$
Operating Income (loss):	<b>\$3,638</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>-22.22%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>-\$156,688</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>-\$10</b>	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$8,086,811</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$133</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## 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: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$413,275,030**

Equalized Assessed Valuation: **\$61,044,405,990**

Population: **681,097**

Employees:

    Full Time: **2,106**

    Part Time: **166**

    Salaries Paid: **\$98,287,020**

#### Blended Component Units

Number Submitted = 1  
Will County Forest Preserve

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$134,392,601</b>	\$146,205,734	\$129,395,249
Per Capita Beginning Fund Balance:	<b>\$197</b>	\$273	\$260
Revenue Collected During FY 08:	<b>\$284,461,777</b>	\$237,302,925	\$226,030,843
Expenditures During FY 08:	<b>\$253,908,688</b>	\$222,168,982	\$205,164,858
Per Capita Revenue:	<b>\$418</b>	\$424	\$425
Per Capita Expenditures:	<b>\$373</b>	\$400	\$412
Revenues over (under) Expenditures:	<b>\$30,553,089</b>	\$15,133,940	\$15,135,683
Ratio of Fund Balance to Expenditures:	<b>62.16%</b>	71.16%	70.70%
Ending Fund Balance for FY 08:	<b>\$157,840,953</b>	\$157,359,498	\$143,789,195
Per Capita Ending Fund Balance:	<b>\$232</b>	\$288	\$256

##### 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:	<b>\$66,069,907</b>	\$73,416,071	\$78,320,500
Total Unrestricted Net Assets:	<b>\$70,650,667</b>	\$108,378,804	\$97,145,705



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$333,772,504</b>	\$271,446,706	\$324,162,618
Per Capita Debt:	<b>\$490</b>	\$493	\$459
General Obligation Debt over EAV:	<b>0.48%</b>	0.84%	0.66%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$75,194,229	\$29,338,219
Per Capita Beginning Retained Earnings for FY 08:	\$	\$114	\$71
Revenue Collected During FY 08:	\$	\$21,518,191	\$16,023,752
Expenditures During FY 08:	\$	\$21,115,279	\$15,374,100
Per Capita Revenue:	\$	\$38	\$53
Per Capita Expenditures:	\$	\$37	\$46
Operating Income (loss):	\$	\$402,912	\$609,456
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	527.50%	214.86%
Ending Retained Earnings for FY 08:	\$	\$77,145,868	\$32,322,676
Per Capita Ending Retained Earnings:	\$	\$118	\$80



# FISCAL YEAR 2008

## 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: **9/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$250,182,726**

Equalized Assessed Valuation: **\$4,543,228,831**

Population: **278,418**

Employees:

    Full Time: **1,556**

    Part Time: **349**

    Salaries Paid: **\$79,648,482**

#### Blended Component Units

Number Submitted = 2  
 Forest Preserve District  
 Forest Preserve District - Enterprise

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$81,080,807</b>	\$146,205,734	\$129,395,249
Per Capita Beginning Fund Balance:	<b>\$291</b>	\$273	\$260
Revenue Collected During FY 08:	<b>\$142,609,940</b>	\$237,302,925	\$226,030,843
Expenditures During FY 08:	<b>\$130,972,097</b>	\$222,168,982	\$205,164,858
Per Capita Revenue:	<b>\$512</b>	\$424	\$425
Per Capita Expenditures:	<b>\$470</b>	\$400	\$412
Revenues over (under) Expenditures:	<b>\$11,637,843</b>	\$15,133,940	\$15,135,683
Ratio of Fund Balance to Expenditures:	<b>56.75%</b>	71.16%	70.70%
Ending Fund Balance for FY 08:	<b>\$74,325,842</b>	\$157,359,498	\$143,789,195
Per Capita Ending Fund Balance:	<b>\$267</b>	\$288	\$256

##### 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:	<b>\$55,910,041</b>	\$73,416,071	\$78,320,500
Total Unrestricted Net Assets:	<b>\$41,573,358</b>	\$108,378,804	\$97,145,705



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$182,665,510</b>	\$271,446,706	\$324,162,618
Per Capita Debt:	<b>\$656</b>	\$493	\$459
General Obligation Debt over EAV:	<b>0.43%</b>	0.84%	0.66%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$16,467,429</b>	\$75,194,229	\$29,338,219
Per Capita Beginning Retained Earnings for FY 08:	<b>\$59</b>	\$114	\$71
Revenue Collected During FY 08:	<b>\$15,552,674</b>	\$21,518,191	\$16,023,752
Expenditures During FY 08:	<b>\$19,266,845</b>	\$21,115,279	\$15,374,100
Per Capita Revenue:	<b>\$56</b>	\$38	\$53
Per Capita Expenditures:	<b>\$69</b>	\$37	\$46
Operating Income (loss):	<b>-\$3,714,171</b>	\$402,912	\$609,456
Ratio of Retained Earnings to Expenditures:	<b>82.07%</b>	527.50%	214.86%
Ending Retained Earnings for FY 08:	<b>\$15,813,258</b>	\$77,145,868	\$32,322,676
Per Capita Ending Retained Earnings:	<b>\$57</b>	\$118	\$80





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,341,697</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$122</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.58%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$