



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jackson Co Soil And Water Conservation District**

Unit Code: **039/010/17** County: **JACKSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$89,200**

Equalized Assessed Valuation: **\$736,754,462**

Population: **59,612**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$55,271**

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:	\$169,344	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$184,435	\$82,982	\$15,058
Expenditures During FY 08:	\$153,857	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	\$30,578	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	129.94%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$199,922	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$3	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,895	\$12,278	\$
Total Unrestricted Net Assets:	\$110,027	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jackson County Mass Transit District**

Unit Code: **039/010/23** County: **Jackson**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$368,965**

Equalized Assessed Valuation: **\$**

Population: **58,841**

Employees:

 Full Time: **6**

 Part Time: **5**

 Salaries Paid: **\$203,320**

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:	\$175,367	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$404,220	\$82,982	\$15,058
Expenditures During FY 08:	\$395,122	\$73,622	\$14,069
Per Capita Revenue:	\$7	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$9,098	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	46.69%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$184,465	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$3	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$16,524	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$26,200	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jacksonville Public Building Commission**

Unit Code: **069/005/33** County: **MORGAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,622**

Equalized Assessed Valuation: **\$229,824,892**

Population: **19,939**

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:	\$120,736	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$6	\$14,148	\$6
Revenue Collected During FY 08:	\$35,664	\$82,982	\$15,058
Expenditures During FY 08:	\$17,622	\$73,622	\$14,069
Per Capita Revenue:	\$2	\$667	\$6
Per Capita Expenditures:	\$1	\$352	\$5
Revenues over (under) Expenditures:	\$18,042	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	787.53%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$138,778	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$7	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,356	\$12,278	\$
Total Unrestricted Net Assets:	\$32,422	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$210,000	\$9,428,778	\$
Per Capita Debt:	\$11	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,050,346	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$98	\$128,276	\$
Revenue Collected During FY 08:	\$524,922	\$4,111,628	\$
Expenditures During FY 08:	\$554,107	\$3,998,740	\$
Per Capita Revenue:	\$25	\$38,776	\$
Per Capita Expenditures:	\$26	\$38,989	\$
Operating Income (loss):	-\$29,185	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	364.76%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$2,021,161	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$96	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jamaica-Vance Multi Township Tax Assessment District**

Unit Code: **092/030/24** County: **VERMILION**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,927**

Equalized Assessed Valuation: **\$28,108,414**

Population: **750**

Employees:

Full Time:

Part Time: **5**

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

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:	\$14,193	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$19	\$14,148	\$6
Revenue Collected During FY 08:	\$9,977	\$82,982	\$15,058
Expenditures During FY 08:	\$9,531	\$73,622	\$14,069
Per Capita Revenue:	\$13	\$667	\$6
Per Capita Expenditures:	\$13	\$352	\$5
Revenues over (under) Expenditures:	\$446	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	153.59%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$14,639	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$20	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jasper Co Soil And Water Conservation District**

Unit Code: **040/010/17** County: **JASPER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$240,000**

Equalized Assessed Valuation: **\$237,979,620**

Population: **9,707**

Employees:

 Full Time: **2**

 Part Time: **16**

 Salaries Paid: **\$81,165**

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:	\$298,859	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$31	\$14,148	\$6
Revenue Collected During FY 08:	\$321,190	\$82,982	\$15,058
Expenditures During FY 08:	\$238,273	\$73,622	\$14,069
Per Capita Revenue:	\$33	\$667	\$6
Per Capita Expenditures:	\$25	\$352	\$5
Revenues over (under) Expenditures:	\$82,917	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	160.23%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$381,776	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$39	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,880	\$12,278	\$
Total Unrestricted Net Assets:	\$344,896	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jersey Hospital District**

Unit Code: **042/010/08** County: **JERSEY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,180,518**

Equalized Assessed Valuation: **\$303,617,253**

Population: **20,539**

Employees:

 Full Time: **207**

 Part Time: **148**

 Salaries Paid: **\$11,123,861**

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:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,275,731	\$9,428,778	\$
Per Capita Debt:	\$62	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$15,380,660	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$749	\$128,276	\$
Revenue Collected During FY 08:	\$28,268,544	\$4,111,628	\$
Expenditures During FY 08:	\$27,481,811	\$3,998,740	\$
Per Capita Revenue:	\$1,376	\$38,776	\$
Per Capita Expenditures:	\$1,338	\$38,989	\$
Operating Income (loss):	\$786,733	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	58.83%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$16,167,393	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$787	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jersey Co Soil And Water Conservation District**

Unit Code: **042/010/17** County: **JERSEY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$243,699**

Equalized Assessed Valuation: **\$306,542,889**

Population: **21,668**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$72,784**

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:	\$161,082	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$237,939	\$82,982	\$15,058
Expenditures During FY 08:	\$210,628	\$73,622	\$14,069
Per Capita Revenue:	\$11	\$667	\$6
Per Capita Expenditures:	\$10	\$352	\$5
Revenues over (under) Expenditures:	\$27,311	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	89.44%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$188,393	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$9	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,274	\$15,912	\$
Total Unreserved Funds:	\$148,119	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jo Daviess Soil And Water Conservation District**

Unit Code: **043/010/17** County: **JO DAVIESS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$416,950**

Equalized Assessed Valuation: **\$**

Population: **22,580**

Employees:

 Full Time: **3**

 Part Time: **1**

 Salaries Paid: **\$114,650**

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:	\$198,225	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$9	\$14,148	\$6
Revenue Collected During FY 08:	\$419,909	\$82,982	\$15,058
Expenditures During FY 08:	\$389,465	\$73,622	\$14,069
Per Capita Revenue:	\$19	\$667	\$6
Per Capita Expenditures:	\$17	\$352	\$5
Revenues over (under) Expenditures:	\$30,444	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	58.71%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$228,669	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$10	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$228,669	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **JoDavievs/Carroll Solid Waste Agency**

Unit Code: **043/010/39** County: **Jo Davievs**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,717**

Equalized Assessed Valuation: **\$590,390**

Population: **38,862**

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:	\$14,377	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$14,140	\$82,982	\$15,058
Expenditures During FY 08:	\$15,716	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	-\$1,576	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	81.45%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$12,801	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$12,801	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Johannisburg-Lively Grove-Venedy #4 Multi Township Tax Assessment**

Unit Code: **095/040/24** County: **WASHINGTON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$45,650**

Equalized Assessed Valuation: **\$17,115,148**

Population: **1,712**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$7,507**

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:	\$41,911	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$24	\$14,148	\$6
Revenue Collected During FY 08:	\$11,647	\$82,982	\$15,058
Expenditures During FY 08:	\$8,563	\$73,622	\$14,069
Per Capita Revenue:	\$7	\$667	\$6
Per Capita Expenditures:	\$5	\$352	\$5
Revenues over (under) Expenditures:	\$3,084	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	525.46%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$44,995	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$26	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$44,995	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Johnson County Soil And Water Conservation District**

Unit Code: **044/010/17** County: **JOHNSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$156,315**

Equalized Assessed Valuation: **\$95,082,009**

Population: **13,065**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$59,374**

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:	\$209,279	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$16	\$14,148	\$6
Revenue Collected During FY 08:	\$223,669	\$82,982	\$15,058
Expenditures During FY 08:	\$120,681	\$73,622	\$14,069
Per Capita Revenue:	\$17	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	\$102,988	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	258.75%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$312,267	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$24	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$125,626	\$15,912	\$
Total Unreserved Funds:	\$186,641	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$14,482	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$29	\$128,276	\$
Revenue Collected During FY 08:	\$24,433	\$4,111,628	\$
Expenditures During FY 08:	\$21,351	\$3,998,740	\$
Per Capita Revenue:	\$49	\$38,776	\$
Per Capita Expenditures:	\$43	\$38,989	\$
Operating Income (loss):	\$3,082	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	82.26%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$17,564	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$35	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kane Co. Public Building Commission**

Unit Code: **045/010/33** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,489,698**

Equalized Assessed Valuation: **\$**

Population: **507,579**

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:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,761,820	\$9,428,778	\$
Per Capita Debt:	\$23	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$11,180,406	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$22	\$128,276	\$
Revenue Collected During FY 08:	\$4,244,691	\$4,111,628	\$
Expenditures During FY 08:	\$4,489,698	\$3,998,740	\$
Per Capita Revenue:	\$8	\$38,776	\$
Per Capita Expenditures:	\$9	\$38,989	\$
Operating Income (loss):	-\$245,007	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	243.57%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$10,935,399	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$22	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Kane County Forest Preserve District**

Unit Code: **045/010/07** County: **KANE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$125,368,724**

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

Population: **494,000**

Employees:

 Full Time: **68**

 Part Time: **42**

 Salaries Paid: **\$3,119,781**

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:	\$3,915,146	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$8	\$210	\$26
Revenue Collected During FY 08:	\$5,249,035	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$5,179,507	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$11	\$351	\$41
Per Capita Expenditures:	\$10	\$327	\$35
Revenues over (under) Expenditures:	\$69,528	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	76.93%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$3,984,674	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$8	\$235	\$35

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:	\$60,049,309	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$4,318,766	\$2,377,666	\$1,697,705



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$270,089,493	\$22,843,837	\$1,412,047
Per Capita Debt:	\$547	\$154	\$18
General Obligation Debt over EAV:	1.77%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$10,874,844	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$22	\$27	\$
Revenue Collected During FY 08:	\$842,016	\$1,286,760	\$
Expenditures During FY 08:	\$382,269	\$1,075,007	\$
Per Capita Revenue:	\$2	\$8	\$
Per Capita Expenditures:	\$1	\$7	\$
Operating Income (loss):	\$459,747	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	2965.08%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$11,334,591	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$23	\$29	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kankakee River Conservancy District**

Unit Code: **046/010/14** County: **KANKAKEE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,700**

Equalized Assessed Valuation: **\$14,539,091**

Population: **1,100**

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:	\$8,903	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$8	\$14,148	\$6
Revenue Collected During FY 08:	\$8,377	\$82,982	\$15,058
Expenditures During FY 08:	\$8,158	\$73,622	\$14,069
Per Capita Revenue:	\$8	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$219	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	111.82%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$9,122	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$8	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$9,122	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kankakee Co Soil And Water Conservation District**

Unit Code: **046/010/17** County: **KANKAKEE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,093,070**

Equalized Assessed Valuation: **\$1,706,053,999**

Population: **103,833**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$58,985**

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:	\$112,208	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$137,403	\$82,982	\$15,058
Expenditures During FY 08:	\$107,743	\$73,622	\$14,069
Per Capita Revenue:	\$1	\$667	\$6
Per Capita Expenditures:	\$1	\$352	\$5
Revenues over (under) Expenditures:	\$29,660	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	131.67%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$141,868	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$1	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,314	\$15,912	\$
Total Unreserved Funds:	\$119,554	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,242,538	\$9,428,778	\$
Per Capita Debt:	\$20	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kankakee River Valley Forest Preserve District**

Unit Code: **046/010/07** County: **KANKAKEE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$844,587**

Equalized Assessed Valuation: **\$384,273,671**

Population: **71,131**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$41,763**

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:	\$639,105	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$9	\$14,148	\$6
Revenue Collected During FY 08:	\$212,935	\$82,982	\$15,058
Expenditures During FY 08:	\$405,818	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	-\$192,883	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	109.96%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$446,222	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$6	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$446,222	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kankakee Valley Airport Authority**

Unit Code: **046/010/03** County: **KANKAKEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$674,500**

Equalized Assessed Valuation: **\$717,976,073**

Population: **58,000**

Employees:

Full Time: **5**

Part Time: **15**

Salaries Paid: **\$227,649**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$64,653	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$686,439	\$82,982	\$15,058
Expenditures During FY 08:	\$415,396	\$73,622	\$14,069
Per Capita Revenue:	\$12	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$271,043	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	20.63%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$85,696	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$1	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$1,011,208	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$700,000	\$9,428,778	\$
Per Capita Debt:	\$12	\$71,678	\$
General Obligation Debt over EAV:	0.10%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$118,029	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$2	\$128,276	\$
Revenue Collected During FY 08:	\$675,088	\$4,111,628	\$
Expenditures During FY 08:	\$689,571	\$3,998,740	\$
Per Capita Revenue:	\$12	\$38,776	\$
Per Capita Expenditures:	\$12	\$38,989	\$
Operating Income (loss):	-\$14,483	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	16.47%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$113,546	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$2	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kaskaskia Port District**

Unit Code: **079/010/25** County: **RANDOLPH**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$813,295**

Equalized Assessed Valuation: **\$**

Population: **1**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$123,316**

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:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,306,742	\$9,428,778	\$
Per Capita Debt:	\$2,306,742	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,205,704	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$3,205,704	\$128,276	\$
Revenue Collected During FY 08:	\$556,391	\$4,111,628	\$
Expenditures During FY 08:	\$702,567	\$3,998,740	\$
Per Capita Revenue:	\$556,391	\$38,776	\$
Per Capita Expenditures:	\$702,567	\$38,989	\$
Operating Income (loss):	-\$146,176	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	435.48%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$3,059,528	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$3,059,528	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kaskaskia Water Service District**

Unit Code: **088/015/19** County: **St. Clair**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,173,000**

Equalized Assessed Valuation: **\$1**

Population: **6,819**

Employees:

 Full Time: **6**

 Part Time: **8**

 Salaries Paid: **\$274,587**

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:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,905,713	\$9,428,778	\$
Per Capita Debt:	\$279	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,012,227	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$148	\$128,276	\$
Revenue Collected During FY 08:	\$1,200,164	\$4,111,628	\$
Expenditures During FY 08:	\$1,062,323	\$3,998,740	\$
Per Capita Revenue:	\$176	\$38,776	\$
Per Capita Expenditures:	\$156	\$38,989	\$
Operating Income (loss):	\$137,841	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	108.26%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$1,150,068	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$169	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kendall Co Soil And Water Conservation District**

Unit Code: **047/010/17** County: **KENDALL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$232,330**

Equalized Assessed Valuation: **\$**

Population: **96,818**

Employees:

 Full Time: **3**

 Part Time: **1**

 Salaries Paid: **\$116,448**

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:	\$358,633	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$4	\$14,148	\$6
Revenue Collected During FY 08:	\$204,036	\$82,982	\$15,058
Expenditures During FY 08:	\$191,563	\$73,622	\$14,069
Per Capita Revenue:	\$2	\$667	\$6
Per Capita Expenditures:	\$2	\$352	\$5
Revenues over (under) Expenditures:	\$12,473	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	193.73%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$371,106	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$4	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$371,106	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kendall Co #1 Multi Township Tax Assessment District**

Unit Code: **047/010/24** County: **KENDALL**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$66,450**

Equalized Assessed Valuation: **\$366,942,159**

Population: **6,500**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$4,560**

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:	\$74,327	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$11	\$14,148	\$6
Revenue Collected During FY 08:	\$53,743	\$82,982	\$15,058
Expenditures During FY 08:	\$36,534	\$73,622	\$14,069
Per Capita Revenue:	\$8	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	\$17,209	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	250.55%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$91,536	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$14	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kewanee Airport Authority**

Unit Code: **037/010/03** County: **HENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$387,513**

Equalized Assessed Valuation: **\$75,286,952**

Population: **12,944**

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:	\$94,998	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$179,505	\$82,982	\$15,058
Expenditures During FY 08:	\$134,114	\$73,622	\$14,069
Per Capita Revenue:	\$14	\$667	\$6
Per Capita Expenditures:	\$10	\$352	\$5
Revenues over (under) Expenditures:	\$45,391	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	104.68%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$140,389	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$11	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,684	\$12,278	\$
Total Unrestricted Net Assets:	\$139,774	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$578,369	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$826	\$128,276	\$
Revenue Collected During FY 08:	\$39,928	\$4,111,628	\$
Expenditures During FY 08:	\$134,297	\$3,998,740	\$
Per Capita Revenue:	\$57	\$38,776	\$
Per Capita Expenditures:	\$192	\$38,989	\$
Operating Income (loss):	-\$94,369	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	376.74%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$505,953	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$723	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kinkaid-Reed's Creek River Conservancy District**

Unit Code: **039/010/14** County: **JACKSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,815,620**

Equalized Assessed Valuation: **\$272,693,059**

Population: **26,000**

Employees:

 Full Time: **6**

 Part Time: **3**

 Salaries Paid: **\$405,439**

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:	\$513,817	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$20	\$14,148	\$6
Revenue Collected During FY 08:	\$314,024	\$82,982	\$15,058
Expenditures During FY 08:	\$327,118	\$73,622	\$14,069
Per Capita Revenue:	\$12	\$667	\$6
Per Capita Expenditures:	\$13	\$352	\$5
Revenues over (under) Expenditures:	-\$13,094	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	167.20%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$546,930	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$21	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$739,931	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,822,714	\$9,428,778	\$
Per Capita Debt:	\$185	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,143,043	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$44	\$128,276	\$
Revenue Collected During FY 08:	\$1,357,510	\$4,111,628	\$
Expenditures During FY 08:	\$1,404,502	\$3,998,740	\$
Per Capita Revenue:	\$52	\$38,776	\$
Per Capita Expenditures:	\$54	\$38,989	\$
Operating Income (loss):	-\$46,992	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	78.04%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$1,096,051	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$42	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Knox Co Soil And Water Conservation District**

Unit Code: **048/010/17** County: **KNOX**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$180,103**

Equalized Assessed Valuation: **\$637,558,605**

Population: **51,855**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$54,821**

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:	\$249,979	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$5	\$14,148	\$6
Revenue Collected During FY 08:	\$280,606	\$82,982	\$15,058
Expenditures During FY 08:	\$254,134	\$73,622	\$14,069
Per Capita Revenue:	\$5	\$667	\$6
Per Capita Expenditures:	\$5	\$352	\$5
Revenues over (under) Expenditures:	\$26,472	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	108.78%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$276,451	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$5	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$221,059	\$12,278	\$
Total Unrestricted Net Assets:	\$54,517	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Knox County Exposition and Auditorium Authority**

Unit Code: **048/005/09** County: **KNOX**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$505,225**

Equalized Assessed Valuation: **\$**

Population: **52,906**

Employees:

 Full Time: **3**

 Part Time: **1**

 Salaries Paid: **\$113,412**

Blended Component Units

Number Submitted = 1
 ORPHEUM THEATRE OF GALESBURG, IL N

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,436,483	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$46	\$128,276	\$
Revenue Collected During FY 08:	\$504,037	\$4,111,628	\$
Expenditures During FY 08:	\$646,857	\$3,998,740	\$
Per Capita Revenue:	\$10	\$38,776	\$
Per Capita Expenditures:	\$12	\$38,989	\$
Operating Income (loss):	-\$142,820	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	354.59%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$2,293,663	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$43	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Knox County South Multi Township
Tax Assessment District**

Unit Code: **048/080/24** County: **KNOX**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$127,739**

Equalized Assessed Valuation: **\$161,103,446**

Population: **14,178**

Employees:

Full Time:	1
Part Time:	6
Salaries Paid:	\$61,108

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:	\$130,014	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$9	\$14,148	\$6
Revenue Collected During FY 08:	\$155,978	\$82,982	\$15,058
Expenditures During FY 08:	\$83,028	\$73,622	\$14,069
Per Capita Revenue:	\$11	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	\$72,950	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	244.45%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$202,964	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$14	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$202,964	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **La Grange Highlands Sanitary District**

Unit Code: **016/100/16** County: **COOK**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,733,700**

Equalized Assessed Valuation: **\$190,602,713**

Population: **5,000**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$235,612**

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:	\$235,449	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$47	\$14,148	\$6
Revenue Collected During FY 08:	\$403,962	\$82,982	\$15,058
Expenditures During FY 08:	\$425,144	\$73,622	\$14,069
Per Capita Revenue:	\$81	\$667	\$6
Per Capita Expenditures:	\$85	\$352	\$5
Revenues over (under) Expenditures:	-\$21,182	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	50.40%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$214,267	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$43	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$200,933	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,497,278	\$9,428,778	\$
Per Capita Debt:	\$299	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,035,969	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$1,607	\$128,276	\$
Revenue Collected During FY 08:	\$1,368,564	\$4,111,628	\$
Expenditures During FY 08:	\$835,283	\$3,998,740	\$
Per Capita Revenue:	\$274	\$38,776	\$
Per Capita Expenditures:	\$167	\$38,989	\$
Operating Income (loss):	\$533,281	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	1025.91%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$8,569,250	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$1,714	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **La Moille-Clarion #5 Multi Township Tax Assessment District**

Unit Code: **006/005/24** County: **BUREAU**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,200**

Equalized Assessed Valuation: **\$26,733,186**

Population: **1,700**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$3,945**

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:	\$8,798	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$5	\$14,148	\$6
Revenue Collected During FY 08:	\$5,005	\$82,982	\$15,058
Expenditures During FY 08:	\$4,844	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	\$161	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	184.95%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$8,959	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$5	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$8,959	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lafayette-Pine Rock-Taylor Multi Township Tax Assessment District**

Unit Code: **071/050/24** County: **OGLE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,960**

Equalized Assessed Valuation: **\$26,577,307**

Population: **1,943**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$14,500**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$32,071	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$17	\$14,148	\$6
Revenue Collected During FY 08:	\$17,536	\$82,982	\$15,058
Expenditures During FY 08:	\$18,073	\$73,622	\$14,069
Per Capita Revenue:	\$9	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	-\$537	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	174.48%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$31,534	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$16	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$31,607	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake Bank-Two Mile Grove Cemetery District**

Unit Code: **054/010/04** County: **LOGAN**

Fiscal Year End: **7/1/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,000**

Equalized Assessed Valuation: **\$17,081**

Population: **760**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$4,100**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$37,346	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$49	\$14,148	\$6
Revenue Collected During FY 08:	\$25,599	\$82,982	\$15,058
Expenditures During FY 08:	\$18,958	\$73,622	\$14,069
Per Capita Revenue:	\$34	\$667	\$6
Per Capita Expenditures:	\$25	\$352	\$5
Revenues over (under) Expenditures:	\$6,641	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	232.02%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$43,987	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$58	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,474	\$15,912	\$
Total Unreserved Funds:	\$15,513	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake Bluff Mosquito Abatement District**

Unit Code: **049/020/11** County: **LAKE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$121,200**

Equalized Assessed Valuation: **\$808,578,558**

Population: **6,300**

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:	\$357,942	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$57	\$14,148	\$6
Revenue Collected During FY 08:	\$99,902	\$82,982	\$15,058
Expenditures During FY 08:	\$97,065	\$73,622	\$14,069
Per Capita Revenue:	\$16	\$667	\$6
Per Capita Expenditures:	\$15	\$352	\$5
Revenues over (under) Expenditures:	\$2,837	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	371.69%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$360,779	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$57	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$360,779	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake Co Soil And Water Conservation District**

Unit Code: **049/010/17** County: **LAKE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$296,892**

Equalized Assessed Valuation: **\$107,357,905**

Population: **710,241**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$99,793**

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:	\$188,109	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$319,085	\$82,982	\$15,058
Expenditures During FY 08:	\$296,892	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$22,193	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	70.83%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$210,302	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lake County Forest Preserve District		
Unit Code:	049/010/07	County:	LAKE
Fiscal Year End:	6/30/2008		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$125,870,000		
Equalized Assessed Valuation:	\$29,368,109,714		
Population:	725,913		
Employees:			
Full Time:	190		
Part Time:	391		
Salaries Paid:	\$14,074,080		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$27,938,912	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$38	\$210	\$26
Revenue Collected During FY 08:	\$31,821,762	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$28,144,758	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$44	\$351	\$41
Per Capita Expenditures:	\$39	\$327	\$35
Revenues over (under) Expenditures:	\$3,677,004	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	112.34%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$31,617,591	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$44	\$235	\$35

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:	\$42,432,831	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$22,198,892	\$2,377,666	\$1,697,705



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$217,407,466	\$22,843,837	\$1,412,047
Per Capita Debt:	\$299	\$154	\$18
General Obligation Debt over EAV:	0.73%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$58,714,921	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$81	\$27	\$
Revenue Collected During FY 08:	\$5,092,513	\$1,286,760	\$
Expenditures During FY 08:	\$4,457,619	\$1,075,007	\$
Per Capita Revenue:	\$7	\$8	\$
Per Capita Expenditures:	\$6	\$7	\$
Operating Income (loss):	\$634,894	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	1334.08%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$59,468,338	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$82	\$29	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake Fork-Laenna-Aetna #1 Multi Township Tax Assessment District**

Unit Code: **054/005/24** County: **LOGAN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,360**

Equalized Assessed Valuation: **\$26,932**

Population: **1,285**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$4,500**

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:	\$1,567	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$6,142	\$82,982	\$15,058
Expenditures During FY 08:	\$5,663	\$73,622	\$14,069
Per Capita Revenue:	\$5	\$667	\$6
Per Capita Expenditures:	\$4	\$352	\$5
Revenues over (under) Expenditures:	\$479	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	36.13%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$2,046	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$2	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake Mattoon Water Service District**

Unit Code: **018/010/19** County: **Cumberland**

Fiscal Year End: **8/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$191,905**

Equalized Assessed Valuation: **\$**

Population: **500**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$28,161**

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:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$611,006	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$1,222	\$128,276	\$
Revenue Collected During FY 08:	\$174,580	\$4,111,628	\$
Expenditures During FY 08:	\$158,035	\$3,998,740	\$
Per Capita Revenue:	\$349	\$38,776	\$
Per Capita Expenditures:	\$316	\$38,989	\$
Operating Income (loss):	\$16,545	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	397.10%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$627,551	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$1,255	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake-In-The-Hills Sanitary District**

Unit Code: **063/010/16** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,237,450**

Equalized Assessed Valuation: **\$921,152,842**

Population: **30,000**

Employees:

Full Time: **11**

Part Time: **5**

Salaries Paid: **\$553,277**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$887,943	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$30	\$14,148	\$6
Revenue Collected During FY 08:	\$528,930	\$82,982	\$15,058
Expenditures During FY 08:	\$457,043	\$73,622	\$14,069
Per Capita Revenue:	\$18	\$667	\$6
Per Capita Expenditures:	\$15	\$352	\$5
Revenues over (under) Expenditures:	\$71,887	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	210.01%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$959,830	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$32	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$959,830	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,080,000	\$9,428,778	\$
Per Capita Debt:	\$69	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$47,897,473	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$1,597	\$128,276	\$
Revenue Collected During FY 08:	\$3,130,543	\$4,111,628	\$
Expenditures During FY 08:	\$3,237,870	\$3,998,740	\$
Per Capita Revenue:	\$104	\$38,776	\$
Per Capita Expenditures:	\$108	\$38,989	\$
Operating Income (loss):	-\$107,327	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	1486.50%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$48,130,969	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$1,604	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lakes Region Sanitary District		
Unit Code:	049/030/16	County:	LAKE
Fiscal Year End:	4/30/2008		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,863,600		
Equalized Assessed Valuation:	\$561,757,914		
Population:	14,250		
Employees:			
Full Time:			7
Part Time:			4
Salaries Paid:			\$411,035

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$534,784	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	-\$38	\$210	\$26
Revenue Collected During FY 08:	\$2,846,139	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$1,819,640	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$200	\$351	\$41
Per Capita Expenditures:	\$128	\$327	\$35
Revenues over (under) Expenditures:	\$1,026,499	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	104.34%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$1,898,679	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$133	\$235	\$35

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$3,019,828	\$2,377,666	\$1,697,705



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$16,014,598	\$22,843,837	\$1,412,047
Per Capita Debt:	\$1,124	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$	\$1,286,760	\$
Expenditures During FY 08:	\$	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lamotte-Montgomery Multi
Township Tax Assessment District**

Unit Code: **017/010/24** County: **CRAWFORD**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,141**

Equalized Assessed Valuation: **\$21,872,852**

Population: **4,008**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$8,850**

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:	\$5,880	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$12,021	\$82,982	\$15,058
Expenditures During FY 08:	\$12,191	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	-\$170	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	46.84%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$5,710	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$1	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lanesville-Illiopolis Multi Township
Tax Assessment District**

Unit Code: **083/030/24** County: **SANGAMON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$47,780**

Equalized Assessed Valuation: **\$35,634,556**

Population: **1,501**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$10,176**

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:	\$37,619	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$25	\$14,148	\$6
Revenue Collected During FY 08:	\$17,049	\$82,982	\$15,058
Expenditures During FY 08:	\$13,774	\$73,622	\$14,069
Per Capita Revenue:	\$11	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	\$3,275	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	296.89%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$40,894	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$27	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$40,894	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **LaSalle Co Soil And Water Conservation District**

Unit Code: **050/010/17** County: **LASALLE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$184,260**

Equalized Assessed Valuation: **\$2,025,599,817**

Population: **112,616**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$73,879**

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:	\$299,525	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$234,412	\$82,982	\$15,058
Expenditures During FY 08:	\$136,779	\$73,622	\$14,069
Per Capita Revenue:	\$2	\$667	\$6
Per Capita Expenditures:	\$1	\$352	\$5
Revenues over (under) Expenditures:	\$97,633	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	290.36%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$397,158	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$4	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$399,192	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lawrence Co Soil And Water Conservation District**

Unit Code: **051/010/17** County: **LAWRENCE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$164,694**

Equalized Assessed Valuation: **\$98,257,303**

Population: **15,887**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$68,464**

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:	\$119,376	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$8	\$14,148	\$6
Revenue Collected During FY 08:	\$196,953	\$82,982	\$15,058
Expenditures During FY 08:	\$133,752	\$73,622	\$14,069
Per Capita Revenue:	\$12	\$667	\$6
Per Capita Expenditures:	\$8	\$352	\$5
Revenues over (under) Expenditures:	\$63,201	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	95.18%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$127,307	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$8	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,510	\$12,278	\$
Total Unrestricted Net Assets:	\$53,797	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lee Co Soil And Water Conservation District**

Unit Code: **052/010/17** County: **Lee**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$152,914**

Equalized Assessed Valuation: **\$678,247,476**

Population: **35,450**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$80,122**

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:	\$153,319	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$4	\$14,148	\$6
Revenue Collected During FY 08:	\$167,990	\$82,982	\$15,058
Expenditures During FY 08:	\$151,698	\$73,622	\$14,069
Per Capita Revenue:	\$5	\$667	\$6
Per Capita Expenditures:	\$4	\$352	\$5
Revenues over (under) Expenditures:	\$16,292	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	111.81%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$169,611	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$5	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,108	\$15,912	\$
Total Unreserved Funds:	\$146,503	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Leef-New Douglas Multi Township
Tax Assessment District**

Unit Code: **057/010/24** County: **MADISON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,170**

Equalized Assessed Valuation: **\$16,197,540**

Population: **1,087**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$4,200**

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:	\$16,745	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$15	\$14,148	\$6
Revenue Collected During FY 08:	\$8,617	\$82,982	\$15,058
Expenditures During FY 08:	\$9,483	\$73,622	\$14,069
Per Capita Revenue:	\$8	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	-\$866	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	167.45%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$15,879	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$15	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lenox-Hale-Summer #4 Multi Township Tax Assessment District**

Unit Code: **094/055/24** County: **WARREN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$7,500**

Equalized Assessed Valuation: **\$24,881,067**

Population: **1,284**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$4,700**

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:	\$16,436	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$13	\$14,148	\$6
Revenue Collected During FY 08:	\$6,131	\$82,982	\$15,058
Expenditures During FY 08:	\$7,415	\$73,622	\$14,069
Per Capita Revenue:	\$5	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	-\$1,284	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	204.34%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$15,152	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$12	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Leroy-Manchester Multi Township
Tax Assessment District**

Unit Code: **004/025/24** County: **BOONE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,930**

Equalized Assessed Valuation: **\$46,535,692**

Population: **1,473**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$6,470**

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:	\$4,001	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$15,768	\$82,982	\$15,058
Expenditures During FY 08:	\$12,850	\$73,622	\$14,069
Per Capita Revenue:	\$11	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	\$2,918	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	53.84%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$6,919	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$5	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Levan-Degonia-Fountain Bluff-Kinkaid Multi Township Tax**

Unit Code: **039/020/24** County: **JACKSON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$26,569**

Equalized Assessed Valuation: **\$22,456,691**

Population: **1,619**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$14,250**

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:	\$2,075	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$24,647	\$82,982	\$15,058
Expenditures During FY 08:	\$26,031	\$73,622	\$14,069
Per Capita Revenue:	\$15	\$667	\$6
Per Capita Expenditures:	\$16	\$352	\$5
Revenues over (under) Expenditures:	-\$1,384	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	2.65%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$691	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lewistown Township Cemetery District**

Unit Code: **029/045/04** County: **Fulton**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$140,405**

Equalized Assessed Valuation: **\$21,961,298**

Population: **3,151**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$43,188**

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:	\$124,036	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$39	\$14,148	\$6
Revenue Collected During FY 08:	\$144,052	\$82,982	\$15,058
Expenditures During FY 08:	\$130,510	\$73,622	\$14,069
Per Capita Revenue:	\$46	\$667	\$6
Per Capita Expenditures:	\$41	\$352	\$5
Revenues over (under) Expenditures:	\$13,542	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	105.42%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$137,578	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$44	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,315	\$15,912	\$
Total Unreserved Funds:	\$74,263	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

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:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$496,361	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$552	\$128,276	\$
Revenue Collected During FY 08:	\$49,105	\$4,111,628	\$
Expenditures During FY 08:	\$6,666	\$3,998,740	\$
Per Capita Revenue:	\$55	\$38,776	\$
Per Capita Expenditures:	\$7	\$38,989	\$
Operating Income (loss):	\$42,439	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	8116.07%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$541,017	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$601	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lick Creek Public Water Service District**

Unit Code: **091/010/19** County: **Union**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$387,647**

Equalized Assessed Valuation: **\$**

Population: **1,200**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$83,071**

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:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$371,415	\$9,428,778	\$
Per Capita Debt:	\$310	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$701,857	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$585	\$128,276	\$
Revenue Collected During FY 08:	\$369,326	\$4,111,628	\$
Expenditures During FY 08:	\$387,647	\$3,998,740	\$
Per Capita Revenue:	\$308	\$38,776	\$
Per Capita Expenditures:	\$323	\$38,989	\$
Operating Income (loss):	-\$18,321	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	176.33%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$683,536	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$570	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Limestone-Walters Public Water Service District**

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:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,606,586	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$417	\$128,276	\$
Revenue Collected During FY 08:	\$438,695	\$4,111,628	\$
Expenditures During FY 08:	\$292,175	\$3,998,740	\$
Per Capita Revenue:	\$70	\$38,776	\$
Per Capita Expenditures:	\$47	\$38,989	\$
Operating Income (loss):	\$146,520	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	942.28%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$2,753,106	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$440	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lincoln-Maryland Multi Township
Tax Assessment District**

Unit Code: **071/060/24** County: **OGLE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$6,930**

Equalized Assessed Valuation: **\$22,418,500**

Population: **1,250**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$5,400**

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:	\$25,633	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$21	\$14,148	\$6
Revenue Collected During FY 08:	\$7,650	\$82,982	\$15,058
Expenditures During FY 08:	\$6,300	\$73,622	\$14,069
Per Capita Revenue:	\$6	\$667	\$6
Per Capita Expenditures:	\$5	\$352	\$5
Revenues over (under) Expenditures:	\$1,350	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	428.30%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$26,983	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$22	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,446,730	\$9,428,778	\$
Per Capita Debt:	\$296	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$10,851,576	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$723	\$128,276	\$
Revenue Collected During FY 08:	\$1,269,429	\$4,111,628	\$
Expenditures During FY 08:	\$504,447	\$3,998,740	\$
Per Capita Revenue:	\$85	\$38,776	\$
Per Capita Expenditures:	\$34	\$38,989	\$
Operating Income (loss):	\$764,982	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	2302.83%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$11,616,558	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$774	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Litchfield Airport Authority**

Unit Code: **068/010/03** County: **MONTGOME**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$406,289**

Equalized Assessed Valuation: **\$68,928,487**

Population: **6,815**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$34,130**

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:	\$46,339	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$243,135	\$82,982	\$15,058
Expenditures During FY 08:	\$258,774	\$73,622	\$14,069
Per Capita Revenue:	\$36	\$667	\$6
Per Capita Expenditures:	\$38	\$352	\$5
Revenues over (under) Expenditures:	-\$15,639	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	22.66%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$58,630	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$9	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$537,259	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$200,000	\$9,428,778	\$
Per Capita Debt:	\$29	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Livingston Co Soil And Water Conservation District**

Unit Code: **053/010/17** County: **LIVINGSTON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$239,216**

Equalized Assessed Valuation: **\$36,469,202**

Population: **38,668**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$87,964**

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:	\$271,040	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$251,886	\$82,982	\$15,058
Expenditures During FY 08:	\$214,875	\$73,622	\$14,069
Per Capita Revenue:	\$7	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	\$37,011	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	143.36%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$308,051	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$8	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$308,051	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Loami-Maxwell-Talkington Multi Township Tax Assessment District**

Unit Code: 083/040/24 County: SANGAMON

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: \$54,800

Equalized Assessed Valuation: \$28,724,101

Population: 580

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$7,600

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:	\$30,663	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$53	\$14,148	\$6
Revenue Collected During FY 08:	\$19,436	\$82,982	\$15,058
Expenditures During FY 08:	\$12,846	\$73,622	\$14,069
Per Capita Revenue:	\$34	\$667	\$6
Per Capita Expenditures:	\$22	\$352	\$5
Revenues over (under) Expenditures:	\$6,590	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	290.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$37,253	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$64	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

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:	\$2,972	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$9,653	\$82,982	\$15,058
Expenditures During FY 08:	\$10,227	\$73,622	\$14,069
Per Capita Revenue:	\$10	\$667	\$6
Per Capita Expenditures:	\$10	\$352	\$5
Revenues over (under) Expenditures:	-\$574	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	23.45%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$2,398	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$2	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Logan County Cemetery District**

Unit Code: **054/020/04** County: **Logan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$421,786**

Equalized Assessed Valuation: **\$387,796,272**

Population: **30,738**

Employees:

 Full Time: **9**

 Part Time: **2**

 Salaries Paid: **\$196,703**

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:	\$190,147	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$6	\$14,148	\$6
Revenue Collected During FY 08:	\$444,197	\$82,982	\$15,058
Expenditures During FY 08:	\$394,698	\$73,622	\$14,069
Per Capita Revenue:	\$14	\$667	\$6
Per Capita Expenditures:	\$13	\$352	\$5
Revenues over (under) Expenditures:	\$49,499	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	60.72%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$239,646	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$8	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$66,589	\$15,912	\$
Total Unreserved Funds:	\$173,057	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,380	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Logan-Trivoli #4 Multi Township
Tax Assessment District**

Unit Code: **072/025/24** County: **PEORIA**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$21,610**

Equalized Assessed Valuation: **\$75,665,012**

Population: **4,126**

Employees:

 Full Time: **6**

 Part Time:

 Salaries Paid: **\$10,900**

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:	\$28,699	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$15,283	\$82,982	\$15,058
Expenditures During FY 08:	\$16,540	\$73,622	\$14,069
Per Capita Revenue:	\$4	\$667	\$6
Per Capita Expenditures:	\$4	\$352	\$5
Revenues over (under) Expenditures:	-\$1,257	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	165.91%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$27,442	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$7	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Long Point-Amity #3 Multi Township Tax Assessment District**

Unit Code: **053/015/24** County: **LIVINGSTON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,400**

Equalized Assessed Valuation: **\$21,274,829**

Population: **1,410**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$625**

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:	\$10,073	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$9,020	\$82,982	\$15,058
Expenditures During FY 08:	\$9,496	\$73,622	\$14,069
Per Capita Revenue:	\$6	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	-\$476	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	101.06%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$9,597	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$7	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lost Lake Public Water District**

Unit Code: **071/005/37** County: **OGLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,329,242**

Equalized Assessed Valuation: **\$23,395,628**

Population: **1,379**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$86,106**

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:	\$175,383	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$127	\$14,148	\$6
Revenue Collected During FY 08:	\$594,568	\$82,982	\$15,058
Expenditures During FY 08:	\$320,112	\$73,622	\$14,069
Per Capita Revenue:	\$431	\$667	\$6
Per Capita Expenditures:	\$232	\$352	\$5
Revenues over (under) Expenditures:	\$274,456	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	140.53%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$449,839	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$326	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$449,839	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,240,000	\$9,428,778	\$
Per Capita Debt:	\$1,624	\$71,678	\$
General Obligation Debt over EAV:	9.57%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lovejoy-Milford-Prairie Green-Stockland Multi Township Tax**

Unit Code: **038/050/24** County: **IROQUOIS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$22,439**

Equalized Assessed Valuation: **\$31,651,976**

Population: **3,149**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$13,039**

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:	\$9,709	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$23,410	\$82,982	\$15,058
Expenditures During FY 08:	\$21,181	\$73,622	\$14,069
Per Capita Revenue:	\$7	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$2,229	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	56.36%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$11,938	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$4	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lusk Creek River Conservancy District**

Unit Code: **076/020/14** County: **POPE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,590**

Equalized Assessed Valuation: **\$16,566,270**

Population: **4,413**

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:	\$95,535	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$22	\$14,148	\$6
Revenue Collected During FY 08:	\$11,086	\$82,982	\$15,058
Expenditures During FY 08:	\$7,178	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$2	\$352	\$5
Revenues over (under) Expenditures:	\$3,908	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	1385.39%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$99,443	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$23	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$