



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Adams County**

Unit Code: 001/000/00 County: ADAMS

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$51,829,376

Equalized Assessed Valuation: \$923,126,609

Population: 67,054

Employees:

 Full Time: 286

 Part Time: 77

 Salaries Paid: \$13,164,144

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 09:	\$16,467,427	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$246	\$345	\$335
Revenue Collected During FY 09:	\$27,343,007	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$23,319,977	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$408	\$457	\$445
Per Capita Expenditures:	\$348	\$448	\$438
Revenues over (under) Expenditures:	\$4,023,030	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	85.81%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$20,010,621	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$298	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,091,397	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$2,234,662	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$7,945,033	\$6,503,357	\$1,081,397
Per Capita Debt:	\$118	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,967,806	\$6,503,357	\$1,081,397
Per Capita Debt:	\$219	\$96	\$34
General Obligation Debt over EAV:	1.03%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Boone County**

Unit Code: 004/000/00 County: BOONE

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$29,489,275

Equalized Assessed Valuation: \$1,265,814,516

Population: 48,229

Employees:

 Full Time: 268

 Part Time:

 Salaries Paid: \$10,226,779

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$19,132,705	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$397	\$345	\$335
Revenue Collected During FY 09:	\$21,956,632	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$20,982,112	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$455	\$457	\$445
Per Capita Expenditures:	\$435	\$448	\$438
Revenues over (under) Expenditures:	\$974,520	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	92.94%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$19,501,372	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$404	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,193,630	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$8,161,960	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,849,562	\$6,503,357	\$1,081,397
Per Capita Debt:	\$225	\$96	\$34
General Obligation Debt over EAV:	0.85%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$598,483	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$12	\$37	\$
Revenue Collected During FY 09:	\$105,448	\$2,040,607	\$
Expenditures During FY 09:	\$20,881	\$2,176,250	\$
Per Capita Revenue:	\$2	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$84,567	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	5373.39%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$1,122,017	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$23	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,951,244	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$425	\$611	\$550
Revenue Collected During FY 09:	\$3,807,620	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$3,780,301	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$548	\$705	\$662
Per Capita Expenditures:	\$544	\$658	\$544
Revenues over (under) Expenditures:	\$27,319	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	78.79%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$2,978,563	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$429	\$672	\$712
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$2,978,563	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$934,914	\$47,411
Per Capita Debt:	\$	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$15,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Calhoun County**

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

Fiscal Year End: **8/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,373,373**

Equalized Assessed Valuation: **\$68,477,984**

Population: **5,019**

Employees:

 Full Time: **50**

 Part Time: **7**

 Salaries Paid: **\$1,418,948**

Blended Component Units

Number Submitted = 1
Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$2,760,603	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$550	\$611	\$550
Revenue Collected During FY 09:	\$4,766,393	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$3,738,733	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$950	\$705	\$662
Per Capita Expenditures:	\$745	\$658	\$544
Revenues over (under) Expenditures:	\$1,027,660	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	101.32%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$3,788,263	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$755	\$672	\$712

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:	\$	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$3,788,263	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$47,411	\$934,914	\$47,411
Per Capita Debt:	\$9	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$479,836	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$96	\$28	\$
Revenue Collected During FY 09:	\$158,615	\$285,158	\$
Expenditures During FY 09:	\$96,754	\$269,250	\$
Per Capita Revenue:	\$32	\$51	\$
Per Capita Expenditures:	\$19	\$48	\$
Operating Income (loss):	\$61,861	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	559.87%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$541,697	\$171,976	\$
Per Capita Ending Retained Earnings:	\$108	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$90,927	\$6,503,357	\$1,081,397
Per Capita Debt:	\$7	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$55,601,378	\$6,503,357	\$1,081,397
Per Capita Debt:	\$287	\$96	\$34
General Obligation Debt over EAV:	1.59%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$21,085,737	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$109	\$37	\$
Revenue Collected During FY 09:	\$16,203,031	\$2,040,607	\$
Expenditures During FY 09:	\$16,447,358	\$2,176,250	\$
Per Capita Revenue:	\$84	\$39	\$
Per Capita Expenditures:	\$85	\$38	\$
Operating Income (loss):	-\$244,327	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	132.55%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$21,801,571	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$113	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Christian County**

Unit Code: **011/000/00** County: **CHRISTIAN**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,693,927**

Equalized Assessed Valuation: **\$433,309,841**

Population: **34,418**

Employees:

 Full Time: **169**

 Part Time: **62**

 Salaries Paid: **\$4,924,316**

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 09:	\$10,866,211	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$316	\$345	\$335
Revenue Collected During FY 09:	\$10,595,858	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$10,727,792	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$308	\$457	\$445
Per Capita Expenditures:	\$312	\$448	\$438
Revenues over (under) Expenditures:	-\$131,934	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	100.06%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$10,734,277	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$312	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,464,109	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$7,383,642	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,408,675	\$6,503,357	\$1,081,397
Per Capita Debt:	\$41	\$96	\$34
General Obligation Debt over EAV:	0.33%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clark County**

Unit Code: 012/000/00 County: CLARK

Fiscal Year End: 11/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$7,861,120

Equalized Assessed Valuation: \$175,091,957

Population: 16,976

Employees:

 Full Time: 65

 Part Time: 108

 Salaries Paid: \$3,042,211

Blended Component Units

Number Submitted = 3

911 Emergency
Ambulance
Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$7,586,489	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$447	\$345	\$335
Revenue Collected During FY 09:	\$9,643,491	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$9,345,658	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$568	\$457	\$445
Per Capita Expenditures:	\$551	\$448	\$438
Revenues over (under) Expenditures:	\$297,833	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	84.54%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$7,900,608	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$465	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,272,467	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$628,141	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,164	\$6,503,357	\$1,081,397
Per Capita Debt:	\$1	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$6,565,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$485	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$612,461	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$45	\$37	\$
Revenue Collected During FY 09:	\$258,727	\$2,040,607	\$
Expenditures During FY 09:	\$239,355	\$2,176,250	\$
Per Capita Revenue:	\$19	\$39	\$
Per Capita Expenditures:	\$18	\$38	\$
Operating Income (loss):	\$19,372	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	263.97%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$631,833	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$47	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$10,449,084	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$308	\$345	\$335
Revenue Collected During FY 09:	\$16,769,580	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$14,061,317	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$494	\$457	\$445
Per Capita Expenditures:	\$414	\$448	\$438
Revenues over (under) Expenditures:	\$2,708,263	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	90.16%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$12,677,980	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$373	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$662,808	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$9,594,509	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,280,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$97	\$96	\$34
General Obligation Debt over EAV:	0.50%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Coles County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,555,509**

Equalized Assessed Valuation: **\$602,936,145**

Population: **51,011**

Employees:

 Full Time: **210**

 Part Time: **32**

 Salaries Paid: **\$8,650,970**

Blended Component Units

Number Submitted = 1
Public Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$9,584,765	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$188	\$345	\$335
Revenue Collected During FY 09:	\$17,002,371	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$15,884,063	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$333	\$457	\$445
Per Capita Expenditures:	\$311	\$448	\$438
Revenues over (under) Expenditures:	\$1,118,308	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	66.49%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$10,560,705	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$207	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,873,839	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$8,682,554	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,053,633	\$6,503,357	\$1,081,397
Per Capita Debt:	\$21	\$96	\$34
General Obligation Debt over EAV:	0.02%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$351,625	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$7	\$37	\$
Revenue Collected During FY 09:	\$391,243	\$2,040,607	\$
Expenditures During FY 09:	\$370,833	\$2,176,250	\$
Per Capita Revenue:	\$8	\$39	\$
Per Capita Expenditures:	\$7	\$38	\$
Operating Income (loss):	\$20,410	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	100.32%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$372,035	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$7	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$345,799	\$6,503,357	\$1,081,397
Per Capita Debt:	\$17	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,264,280	\$6,503,357	\$1,081,397
Per Capita Debt:	\$112	\$96	\$34
General Obligation Debt over EAV:	1.20%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **De Witt County**

Unit Code: **020/000/00** County: **DEWITT**

Fiscal Year End: **11/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,387,892**

Equalized Assessed Valuation: **\$462,067,902**

Population: **16,516**

Employees:

 Full Time: **150**

 Part Time: **15**

 Salaries Paid: **\$3,814,443**

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 09:	\$13,678,353	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$828	\$345	\$335
Revenue Collected During FY 09:	\$9,689,126	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$10,432,984	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$587	\$457	\$445
Per Capita Expenditures:	\$632	\$448	\$438
Revenues over (under) Expenditures:	-\$743,858	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	116.31%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$12,134,103	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$735	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$14,854,910	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$123,262	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$7	\$37	\$
Revenue Collected During FY 09:	\$1,526	\$2,040,607	\$
Expenditures During FY 09:	\$47	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$1,479	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	265406.38%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$124,741	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$8	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **DeKalb County**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$72,723,940**

Equalized Assessed Valuation: **\$6,607,158,870**

Population: **107,333**

Employees:

 Full Time: **441**

 Part Time: **299**

 Salaries Paid: **\$24,755,720**

Blended Component Units

Number Submitted = 2

DeKalb County Forest Preserve District

DeKalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$34,111,389	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$318	\$345	\$335
Revenue Collected During FY 09:	\$43,848,913	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$42,931,896	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$409	\$457	\$445
Per Capita Expenditures:	\$400	\$448	\$438
Revenues over (under) Expenditures:	\$917,017	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	78.73%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$33,798,296	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$315	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,973,126	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$31,838,600	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$8,006,075	\$6,503,357	\$1,081,397
Per Capita Debt:	\$75	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$10,691,569	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$100	\$37	\$
Revenue Collected During FY 09:	\$12,838,062	\$2,040,607	\$
Expenditures During FY 09:	\$13,195,888	\$2,176,250	\$
Per Capita Revenue:	\$120	\$39	\$
Per Capita Expenditures:	\$123	\$38	\$
Operating Income (loss):	-\$357,826	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	78.25%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$10,326,137	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$96	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,581,831	\$6,503,357	\$1,081,397
Per Capita Debt:	\$81	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$345,218,605	\$284,009,056	\$337,814,144
Per Capita Debt:	\$370	\$515	\$486
General Obligation Debt over EAV:	0.41%	0.95%	0.90%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$100,583,935	\$77,162,473	\$32,322,676
Per Capita Beginning Retained Earnings for FY 09:	\$108	\$119	\$80
Revenue Collected During FY 09:	\$50,063,871	\$21,666,878	\$16,899,915
Expenditures During FY 09:	\$57,168,701	\$21,914,227	\$16,019,041
Per Capita Revenue:	\$54	\$39	\$53
Per Capita Expenditures:	\$61	\$38	\$47
Operating Income (loss):	-\$7,104,830	-\$247,349	-\$141,013
Ratio of Retained Earnings to Expenditures:	167.95%	538.61%	219.04%
Ending Retained Earnings for FY 09:	\$96,012,285	\$79,002,821	\$35,740,350
Per Capita Ending Retained Earnings:	\$103	\$123	\$89



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$30,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$2	\$96	\$34
General Obligation Debt over EAV:	0.01%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$885,000	\$934,914	\$47,411
Per Capita Debt:	\$127	\$129	\$9
General Obligation Debt over EAV:	1.61%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$280,604	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$40	\$28	\$
Revenue Collected During FY 09:	\$336,262	\$285,158	\$
Expenditures During FY 09:	\$259,477	\$269,250	\$
Per Capita Revenue:	\$48	\$51	\$
Per Capita Expenditures:	\$37	\$48	\$
Operating Income (loss):	\$76,785	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	152.64%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$396,053	\$171,976	\$
Per Capita Ending Retained Earnings:	\$57	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Effingham County**

Unit Code: **025/000/00** County: **EFFINGHAM**

Fiscal Year End: **11/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,734,426**

Equalized Assessed Valuation: **\$575,913,187**

Population: **34,429**

Employees:

 Full Time: **217**

 Part Time: **64**

 Salaries Paid: **\$6,417,039**

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 09:	\$8,278,318	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$240	\$345	\$335
Revenue Collected During FY 09:	\$15,905,844	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$15,509,394	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$462	\$457	\$445
Per Capita Expenditures:	\$450	\$448	\$438
Revenues over (under) Expenditures:	\$396,450	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	49.20%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$7,630,768	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$222	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,232,604	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$3,409,243	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$7,125,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$207	\$96	\$34
General Obligation Debt over EAV:	1.24%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,724,847	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$121	\$37	\$
Revenue Collected During FY 09:	\$67,143	\$2,040,607	\$
Expenditures During FY 09:	\$23,137	\$2,176,250	\$
Per Capita Revenue:	\$5	\$39	\$
Per Capita Expenditures:	\$2	\$38	\$
Operating Income (loss):	\$44,006	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	7415.13%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$1,715,638	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$120	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,175,059	\$6,503,357	\$1,081,397
Per Capita Debt:	\$31	\$96	\$34
General Obligation Debt over EAV:	0.06%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$735,880	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$19	\$37	\$
Revenue Collected During FY 09:	\$2,765,645	\$2,040,607	\$
Expenditures During FY 09:	\$3,114,275	\$2,176,250	\$
Per Capita Revenue:	\$72	\$39	\$
Per Capita Expenditures:	\$81	\$38	\$
Operating Income (loss):	-\$348,630	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	27.35%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$851,779	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$22	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Gallatin County**

Unit Code: **030/000/00** County: **GALLATIN**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,550,856**

Equalized Assessed Valuation: **\$42,128,108**

Population: **6,445**

Employees:

 Full Time: **24**

 Part Time: **29**

 Salaries Paid: **\$760,649**

Blended Component Units

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Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$5,178,503	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$803	\$611	\$550
Revenue Collected During FY 09:	\$3,020,099	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$3,197,567	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$469	\$705	\$662
Per Capita Expenditures:	\$496	\$658	\$544
Revenues over (under) Expenditures:	-\$177,468	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	154.19%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$4,930,399	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$765	\$672	\$712
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,936	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$3,393,076	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$134,511	\$934,914	\$47,411
Per Capita Debt:	\$21	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Greene County**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,308,346**

Equalized Assessed Valuation: **\$148,369,802**

Population: **14,532**

Employees:

 Full Time: **35**

 Part Time: **5**

 Salaries Paid: **\$2,856,140**

Blended Component Units

Number Submitted = 1

Greene County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$4,940,864	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$340	\$345	\$335
Revenue Collected During FY 09:	\$7,123,484	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$7,127,614	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$490	\$457	\$445
Per Capita Expenditures:	\$490	\$448	\$438
Revenues over (under) Expenditures:	-\$4,130	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	69.26%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$4,936,734	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$340	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$405,311	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$4,434,543	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$67,651	\$6,503,357	\$1,081,397
Per Capita Debt:	\$5	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Grundy County**

Unit Code: 032/000/00 County: GRUNDY

Fiscal Year End: 11/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$30,683,511

Equalized Assessed Valuation: \$1,984,154,700

Population: 46,500

Employees:

 Full Time: 240

 Part Time: 50

 Salaries Paid: \$9,667,905

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$12,377,268	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$266	\$345	\$335
Revenue Collected During FY 09:	\$27,472,958	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$24,813,312	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$591	\$457	\$445
Per Capita Expenditures:	\$534	\$448	\$438
Revenues over (under) Expenditures:	\$2,659,646	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	60.60%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$15,036,914	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$323	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,303,914	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$12,732,998	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,635,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$78	\$96	\$34
General Obligation Debt over EAV:	0.18%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,607,861	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$35	\$37	\$
Revenue Collected During FY 09:	\$4,727,960	\$2,040,607	\$
Expenditures During FY 09:	\$3,925,691	\$2,176,250	\$
Per Capita Revenue:	\$102	\$39	\$
Per Capita Expenditures:	\$84	\$38	\$
Operating Income (loss):	\$802,269	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	61.39%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$2,410,130	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$52	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Hamilton County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,771,340**

Equalized Assessed Valuation: **\$54,702,527**

Population: **8,499**

Employees:

Full Time: **34**

Part Time: **6**

Salaries Paid: **\$1,042,863**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$8,486,122	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$998	\$611	\$550
Revenue Collected During FY 09:	\$4,624,328	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$4,321,364	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$544	\$705	\$662
Per Capita Expenditures:	\$508	\$658	\$544
Revenues over (under) Expenditures:	\$302,964	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	203.39%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$8,789,088	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$1,034	\$672	\$712

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:	\$233,825	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$4,110,820	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$934,914	\$47,411
Per Capita Debt:	\$	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	HANCOCK
Fiscal Year End:	11/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,225,645		
Equalized Assessed Valuation:	\$320,747,183		
Population:	18,359		
Employees:			
Full Time:			81
Part Time:			37
Salaries Paid:			\$3,569,596

Blended Component Units

Number Submitted = 1
Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,257,846	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$177	\$345	\$335
Revenue Collected During FY 09:	\$7,165,862	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$6,254,600	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$390	\$457	\$445
Per Capita Expenditures:	\$341	\$448	\$438
Revenues over (under) Expenditures:	\$911,262	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	67.40%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$4,215,687	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$230	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$4,215,687	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$166,943	\$6,503,357	\$1,081,397
Per Capita Debt:	\$9	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$256,775	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$14	\$37	\$
Revenue Collected During FY 09:	\$496,443	\$2,040,607	\$
Expenditures During FY 09:	\$538,747	\$2,176,250	\$
Per Capita Revenue:	\$27	\$39	\$
Per Capita Expenditures:	\$29	\$38	\$
Operating Income (loss):	-\$42,304	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	39.81%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$214,471	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$12	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Hardin County**

Unit Code: 035/000/00 County: HARDIN

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,497,185

Equalized Assessed Valuation: \$29,671,407

Population: 4,800

Employees:

Full Time: 37

Part Time: 24

Salaries Paid: \$1,223,646

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,406,708	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$710	\$611	\$550
Revenue Collected During FY 09:	\$2,619,329	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$2,411,597	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$546	\$705	\$662
Per Capita Expenditures:	\$502	\$658	\$544
Revenues over (under) Expenditures:	\$207,732	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	149.88%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$3,614,440	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$753	\$672	\$712

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:	\$	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$2,657,279	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$934,914	\$47,411
Per Capita Debt:	\$	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$204,613	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$43	\$28	\$
Revenue Collected During FY 09:	\$374,675	\$285,158	\$
Expenditures During FY 09:	\$405,984	\$269,250	\$
Per Capita Revenue:	\$78	\$51	\$
Per Capita Expenditures:	\$85	\$48	\$
Operating Income (loss):	-\$31,309	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	42.69%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$173,304	\$171,976	\$
Per Capita Ending Retained Earnings:	\$36	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Henderson County**

Unit Code: **036/000/00** County: **HENDERSON**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,063,085**

Equalized Assessed Valuation: **\$103,429,071**

Population: **8,200**

Employees:

 Full Time: **76**

 Part Time: **29**

 Salaries Paid: **\$2,600,304**

Blended Component Units

Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,700,992	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$451	\$611	\$550
Revenue Collected During FY 09:	\$9,235,729	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$7,871,070	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$1,126	\$705	\$662
Per Capita Expenditures:	\$960	\$658	\$544
Revenues over (under) Expenditures:	\$1,364,659	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	74.19%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$5,839,553	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$712	\$672	\$712

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:	\$4,003,531	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$1,241,517	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$225,000	\$934,914	\$47,411
Per Capita Debt:	\$27	\$129	\$9
General Obligation Debt over EAV:	0.22%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,590,980	\$6,503,357	\$1,081,397
Per Capita Debt:	\$72	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,469,363	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$110	\$37	\$
Revenue Collected During FY 09:	\$4,550,419	\$2,040,607	\$
Expenditures During FY 09:	\$4,864,598	\$2,176,250	\$
Per Capita Revenue:	\$92	\$39	\$
Per Capita Expenditures:	\$98	\$38	\$
Operating Income (loss):	-\$314,179	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	115.32%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$5,609,681	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$113	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Iroquois County		
Unit Code:	038/000/00	County:	IROQUOIS
Fiscal Year End:	11/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,199,923		
Equalized Assessed Valuation:	\$430,657,323		
Population:	29,690		
Employees:			
Full Time:	102		
Part Time:	13		
Salaries Paid:	\$4,589,223		

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$9,882,960	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$333	\$345	\$335
Revenue Collected During FY 09:	\$13,089,646	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$14,271,261	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$441	\$457	\$445
Per Capita Expenditures:	\$481	\$448	\$438
Revenues over (under) Expenditures:	-\$1,181,615	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	63.58%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$9,074,361	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$306	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,899,984	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$2,099,117	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$863,023	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$29	\$37	\$
Revenue Collected During FY 09:	\$491,690	\$2,040,607	\$
Expenditures During FY 09:	\$357,351	\$2,176,250	\$
Per Capita Revenue:	\$17	\$39	\$
Per Capita Expenditures:	\$12	\$38	\$
Operating Income (loss):	\$134,339	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	209.32%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$748,013	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$25	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$453,430	\$6,503,357	\$1,081,397
Per Capita Debt:	\$8	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,718,635	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$98	\$37	\$
Revenue Collected During FY 09:	\$12,411,241	\$2,040,607	\$
Expenditures During FY 09:	\$12,087,377	\$2,176,250	\$
Per Capita Revenue:	\$212	\$39	\$
Per Capita Expenditures:	\$207	\$38	\$
Operating Income (loss):	\$323,864	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	49.99%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$6,042,499	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$103	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Jasper County**

Unit Code: 040/000/00 County: JASPER

Fiscal Year End: 11/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$8,090,056

Equalized Assessed Valuation: \$224,208,713

Population: 10,117

Employees:

 Full Time: 84

 Part Time: 30

 Salaries Paid: \$3,625,558

Blended Component Units

Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$5,407,975	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$535	\$345	\$335
Revenue Collected During FY 09:	\$8,784,422	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$8,421,926	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$868	\$457	\$445
Per Capita Expenditures:	\$832	\$448	\$438
Revenues over (under) Expenditures:	\$362,496	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	68.53%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$5,771,721	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$570	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,065,591	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$706,129	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$281,480	\$6,503,357	\$1,081,397
Per Capita Debt:	\$28	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,506,272	\$6,503,357	\$1,081,397
Per Capita Debt:	\$362	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$6,004,309	\$6,503,357	\$1,081,397
Per Capita Debt:	\$266	\$96	\$34
General Obligation Debt over EAV:	1.84%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$26,244	\$6,503,357	\$1,081,397
Per Capita Debt:	\$1	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,592,498	\$6,503,357	\$1,081,397
Per Capita Debt:	\$189	\$96	\$34
General Obligation Debt over EAV:	1.89%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$562,963	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$41	\$37	\$
Revenue Collected During FY 09:	\$289,841	\$2,040,607	\$
Expenditures During FY 09:	\$274,069	\$2,176,250	\$
Per Capita Revenue:	\$21	\$39	\$
Per Capita Expenditures:	\$20	\$38	\$
Operating Income (loss):	\$15,772	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	222.16%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$608,860	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$44	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Kane County**

Unit Code: **045/000/00** County: **KANE**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$311,479,689**

Equalized Assessed Valuation: **\$15,878,595,580**

Population: **507,125**

Employees:

 Full Time: **1,459**

 Part Time: **143**

 Salaries Paid: **\$63,760,241**

Blended Component Units

Number Submitted = 1
Forest Preserve Dist

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$123,946,352	\$157,174,794	\$143,789,195
Per Capita Beginning Fund Balance:	\$244	\$287	\$254
Revenue Collected During FY 09:	\$178,330,898	\$244,624,616	\$232,991,430
Expenditures During FY 09:	\$156,441,238	\$232,574,741	\$210,658,009
Per Capita Revenue:	\$352	\$435	\$442
Per Capita Expenditures:	\$308	\$410	\$409
Revenues over (under) Expenditures:	\$21,889,660	\$12,049,880	\$10,542,364
Ratio of Fund Balance to Expenditures:	90.31%	74.32%	70.93%
Ending Fund Balance for FY 09:	\$141,282,702	\$167,065,405	\$160,667,374
Per Capita Ending Fund Balance:	\$279	\$304	\$267

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:	\$56,021,729	\$94,357,289	\$72,087,281
Total Unrestricted Net Assets:	\$138,623,807	\$87,901,680	\$91,136,925



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$380,817,163	\$284,009,056	\$337,814,144
Per Capita Debt:	\$751	\$515	\$486
General Obligation Debt over EAV:	1.83%	0.95%	0.90%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$36,898,217	\$77,162,473	\$32,322,676
Per Capita Beginning Retained Earnings for FY 09:	\$73	\$119	\$80
Revenue Collected During FY 09:	\$1,664,134	\$21,666,878	\$16,899,915
Expenditures During FY 09:	\$1,946,159	\$21,914,227	\$16,019,041
Per Capita Revenue:	\$3	\$39	\$53
Per Capita Expenditures:	\$4	\$38	\$47
Operating Income (loss):	-\$282,025	-\$247,349	-\$141,013
Ratio of Retained Earnings to Expenditures:	1993.59%	538.61%	219.04%
Ending Retained Earnings for FY 09:	\$38,798,503	\$79,002,821	\$35,740,350
Per Capita Ending Retained Earnings:	\$77	\$123	\$89



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Kankakee County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$70,130,318**

Equalized Assessed Valuation: **\$2,255,537,524**

Population: **113,215**

Employees:

 Full Time: **527**

 Part Time: **70**

 Salaries Paid: **\$26,173,354**

Blended Component Units

Number Submitted = 3

911 System Fee

Health Department

Veterans Administration Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$25,291,248	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$223	\$345	\$335
Revenue Collected During FY 09:	\$51,088,247	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$56,447,725	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$451	\$457	\$445
Per Capita Expenditures:	\$499	\$448	\$438
Revenues over (under) Expenditures:	-\$5,359,478	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	36.36%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$20,522,699	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$181	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,248,087	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	-\$3,926,143	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$29,529,187	\$6,503,357	\$1,081,397
Per Capita Debt:	\$261	\$96	\$34
General Obligation Debt over EAV:	0.16%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,178,178	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$46	\$37	\$
Revenue Collected During FY 09:	\$2,998,810	\$2,040,607	\$
Expenditures During FY 09:	\$2,898,667	\$2,176,250	\$
Per Capita Revenue:	\$26	\$39	\$
Per Capita Expenditures:	\$26	\$38	\$
Operating Income (loss):	\$100,143	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	180.49%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$5,231,942	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$46	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Kendall County**

Unit Code: 047/000/00 County: KENDALL

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$77,236,860

Equalized Assessed Valuation: \$3,277,539,459

Population: 96,818

Employees:

 Full Time: 353

 Part Time: 35

 Salaries Paid: \$16,853,906

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 09:	\$32,727,334	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$338	\$345	\$335
Revenue Collected During FY 09:	\$53,694,682	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$47,458,951	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$555	\$457	\$445
Per Capita Expenditures:	\$490	\$448	\$438
Revenues over (under) Expenditures:	\$6,235,731	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	74.54%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$35,377,019	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$365	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,403,835	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$31,841,958	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$39,872,158	\$6,503,357	\$1,081,397
Per Capita Debt:	\$412	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Knox County**

Unit Code: 048/000/00 County: KNOX

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$34,949,014

Equalized Assessed Valuation: \$673,485,440

Population: 55,836

Employees:

 Full Time: 331

 Part Time: 58

 Salaries Paid: \$12,545,097

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 09:	\$12,925,597	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$231	\$345	\$335
Revenue Collected During FY 09:	\$19,224,724	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$19,420,587	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$344	\$457	\$445
Per Capita Expenditures:	\$348	\$448	\$438
Revenues over (under) Expenditures:	-\$195,863	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	70.47%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$13,685,640	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$245	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,797,670	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$5,643,302	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$9,357,188	\$6,503,357	\$1,081,397
Per Capita Debt:	\$168	\$96	\$34
General Obligation Debt over EAV:	0.04%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$17,213,425	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$308	\$37	\$
Revenue Collected During FY 09:	\$8,598,214	\$2,040,607	\$
Expenditures During FY 09:	\$9,057,872	\$2,176,250	\$
Per Capita Revenue:	\$154	\$39	\$
Per Capita Expenditures:	\$162	\$38	\$
Operating Income (loss):	-\$459,658	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	185.15%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$16,770,926	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$300	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Lake County**

Unit Code: **049/000/00** County: **Lake**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$836,572,881**

Equalized Assessed Valuation: **\$30,170,722,053**

Population: **728,086**

Employees:

 Full Time: **2,642**

 Part Time: **302**

 Salaries Paid: **\$166,005,007**

Blended Component Units

Number Submitted = 3

ETSB

Forest Preserve District

Forest Preserve enterprise

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$296,809,990	\$157,174,794	\$143,789,195
Per Capita Beginning Fund Balance:	\$408	\$287	\$254
Revenue Collected During FY 09:	\$382,703,961	\$244,624,616	\$232,991,430
Expenditures During FY 09:	\$384,772,149	\$232,574,741	\$210,658,009
Per Capita Revenue:	\$526	\$435	\$442
Per Capita Expenditures:	\$528	\$410	\$409
Revenues over (under) Expenditures:	-\$2,068,188	\$12,049,880	\$10,542,364
Ratio of Fund Balance to Expenditures:	75.72%	74.32%	70.93%
Ending Fund Balance for FY 09:	\$291,331,501	\$167,065,405	\$160,667,374
Per Capita Ending Fund Balance:	\$400	\$304	\$267

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:	\$222,481,764	\$94,357,289	\$72,087,281
Total Unrestricted Net Assets:	\$117,816,791	\$87,901,680	\$91,136,925



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$356,506,246	\$284,009,056	\$337,814,144
Per Capita Debt:	\$490	\$515	\$486
General Obligation Debt over EAV:	1.02%	0.95%	0.90%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$281,832,660	\$77,162,473	\$32,322,676
Per Capita Beginning Retained Earnings for FY 09:	\$387	\$119	\$80
Revenue Collected During FY 09:	\$44,473,431	\$21,666,878	\$16,899,915
Expenditures During FY 09:	\$40,332,417	\$21,914,227	\$16,019,041
Per Capita Revenue:	\$61	\$39	\$53
Per Capita Expenditures:	\$55	\$38	\$47
Operating Income (loss):	\$4,141,014	-\$247,349	-\$141,013
Ratio of Retained Earnings to Expenditures:	720.89%	538.61%	219.04%
Ending Retained Earnings for FY 09:	\$290,750,362	\$79,002,821	\$35,740,350
Per Capita Ending Retained Earnings:	\$399	\$123	\$89



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Lasalle County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$70,462,176**

Equalized Assessed Valuation: **\$2,437,420,499**

Population: **113,065**

Employees:

 Full Time: **505**

 Part Time:

 Salaries Paid: **\$20,779,115**

Blended Component Units

Number Submitted = 1
Self-Insurance Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$43,026,318	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$381	\$345	\$335
Revenue Collected During FY 09:	\$49,721,913	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$46,862,360	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$440	\$457	\$445
Per Capita Expenditures:	\$414	\$448	\$438
Revenues over (under) Expenditures:	\$2,859,553	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	97.72%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$45,795,218	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$405	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,839,178	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$34,499,208	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$7,495,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$66	\$96	\$34
General Obligation Debt over EAV:	0.31%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,325,260	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$29	\$37	\$
Revenue Collected During FY 09:	\$6,838,523	\$2,040,607	\$
Expenditures During FY 09:	\$5,807,417	\$2,176,250	\$
Per Capita Revenue:	\$60	\$39	\$
Per Capita Expenditures:	\$51	\$38	\$
Operating Income (loss):	\$1,031,106	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	74.30%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$4,314,621	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$38	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$652,102	\$6,503,357	\$1,081,397
Per Capita Debt:	\$39	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$488,495	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$29	\$37	\$
Revenue Collected During FY 09:	\$198,205	\$2,040,607	\$
Expenditures During FY 09:	\$194,035	\$2,176,250	\$
Per Capita Revenue:	\$12	\$39	\$
Per Capita Expenditures:	\$12	\$38	\$
Operating Income (loss):	\$4,170	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	253.91%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$492,665	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$30	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Lee County

Unit Code: 052/000/00 **County:** LEE

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$19,300,894

Equalized Assessed Valuation: \$635,113,328

Population: 35,129

Employees:

Full Time:	150
Part Time:	80
Salaries Paid:	\$6,878,305

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$9,459,769	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$269	\$345	\$335
Revenue Collected During FY 09:	\$15,189,912	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$14,502,507	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$432	\$457	\$445
Per Capita Expenditures:	\$413	\$448	\$438
Revenues over (under) Expenditures:	\$687,405	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	65.07%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$9,436,982	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$269	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$11,642,661	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$852,120	\$6,503,357	\$1,081,397
Per Capita Debt:	\$24	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Livingston County**

Unit Code: **053/000/00** County: **LIVINGSTON**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,662,590**

Equalized Assessed Valuation: **\$569,851,704**

Population: **38,658**

Employees:

 Full Time: **243**

 Part Time: **125**

 Salaries Paid: **\$9,683,106**

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 09:	\$28,150,471	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$728	\$345	\$335
Revenue Collected During FY 09:	\$26,589,831	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$19,544,296	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$688	\$457	\$445
Per Capita Expenditures:	\$506	\$448	\$438
Revenues over (under) Expenditures:	\$7,045,535	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	178.82%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$34,949,014	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$904	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$56,499,270	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,183,168	\$6,503,357	\$1,081,397
Per Capita Debt:	\$31	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,971,379	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$51	\$37	\$
Revenue Collected During FY 09:	\$2,394,769	\$2,040,607	\$
Expenditures During FY 09:	\$4,422,338	\$2,176,250	\$
Per Capita Revenue:	\$62	\$39	\$
Per Capita Expenditures:	\$114	\$38	\$
Operating Income (loss):	-\$2,027,569	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	36.94%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$1,633,738	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$42	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$926,642	\$6,503,357	\$1,081,397
Per Capita Debt:	\$31	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Macon County		
Unit Code:	055/000/00	County:	MACON
Fiscal Year End:	11/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$67,926,394		
Equalized Assessed Valuation:	\$1,567,674,881		
Population:	108,328		
Employees:			
	Full Time:	497	
	Part Time:	69	
	Salaries Paid:	\$20,820,249	

Blended Component Units
Number Submitted = 1
Community Health Foundation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$37,455,063	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$346	\$345	\$335
Revenue Collected During FY 09:	\$48,679,004	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$50,504,028	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$449	\$457	\$445
Per Capita Expenditures:	\$466	\$448	\$438
Revenues over (under) Expenditures:	-\$1,825,024	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	70.03%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$35,367,875	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$326	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,553	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$32,779,098	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$902,270	\$6,503,357	\$1,081,397
Per Capita Debt:	\$8	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Macoupin County		
Unit Code:	056/000/00	County:	MACOUPIN
Fiscal Year End:	8/31/2009		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$24,344,638		
Equalized Assessed Valuation:	\$546,734,903		
Population:	48,138		
Employees:			
Full Time:	123		
Part Time:	51		
Salaries Paid:	\$6,472,725		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$12,796,009	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$266	\$345	\$335
Revenue Collected During FY 09:	\$16,967,201	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$17,735,050	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$352	\$457	\$445
Per Capita Expenditures:	\$368	\$448	\$438
Revenues over (under) Expenditures:	-\$767,849	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	73.40%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$13,018,115	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$270	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$13,057,865	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,109,160	\$6,503,357	\$1,081,397
Per Capita Debt:	\$23	\$96	\$34
General Obligation Debt over EAV:	0.18%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,805,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$7	\$96	\$34
General Obligation Debt over EAV:	0.04%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$22,327,148	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$83	\$37	\$
Revenue Collected During FY 09:	\$2,227,807	\$2,040,607	\$
Expenditures During FY 09:	\$2,471,769	\$2,176,250	\$
Per Capita Revenue:	\$8	\$39	\$
Per Capita Expenditures:	\$9	\$38	\$
Operating Income (loss):	-\$243,962	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	899.33%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$22,229,252	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$83	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Marshall County		
Unit Code:	059/000/00	County:	MARSHALL
Fiscal Year End:	11/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,131,907		
Equalized Assessed Valuation:	\$257,499,208		
Population:	13,180		
Employees:			
Full Time:			43
Part Time:			42
Salaries Paid:			\$2,089,711

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$5,532,279	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$420	\$345	\$335
Revenue Collected During FY 09:	\$6,272,331	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$6,199,245	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$476	\$457	\$445
Per Capita Expenditures:	\$470	\$448	\$438
Revenues over (under) Expenditures:	\$73,086	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	94.47%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$5,856,365	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$444	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,680,927	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$3,055,043	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$240,886	\$6,503,357	\$1,081,397
Per Capita Debt:	\$18	\$96	\$34
General Obligation Debt over EAV:	0.04%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mason County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,716,244**

Equalized Assessed Valuation: **\$173,629,993**

Population: **15,076**

Employees:

 Full Time: **69**

 Part Time: **44**

 Salaries Paid: **\$2,941,604**

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$9,055,186	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$601	\$345	\$335
Revenue Collected During FY 09:	\$8,874,758	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$8,350,246	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$589	\$457	\$445
Per Capita Expenditures:	\$554	\$448	\$438
Revenues over (under) Expenditures:	\$524,512	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	120.25%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$10,041,423	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$666	\$355	\$335
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,362,715	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$8,580,250	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$193,719	\$6,503,357	\$1,081,397
Per Capita Debt:	\$13	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$834,664	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$55	\$37	\$
Revenue Collected During FY 09:	\$245,474	\$2,040,607	\$
Expenditures During FY 09:	\$279,428	\$2,176,250	\$
Per Capita Revenue:	\$16	\$39	\$
Per Capita Expenditures:	\$19	\$38	\$
Operating Income (loss):	-\$33,954	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	286.55%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$800,710	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$53	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Massac County**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,353,962**

Equalized Assessed Valuation: **\$155,796,390**

Population: **15,000**

Employees:

 Full Time: **90**

 Part Time: **3**

 Salaries Paid: **\$2,904,939**

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 09:	\$7,532,758	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$502	\$345	\$335
Revenue Collected During FY 09:	\$7,197,016	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$7,708,124	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$480	\$457	\$445
Per Capita Expenditures:	\$514	\$448	\$438
Revenues over (under) Expenditures:	-\$511,108	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	91.09%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$7,021,650	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$468	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,204	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$6,848,110	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$200,268	\$6,503,357	\$1,081,397
Per Capita Debt:	\$13	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$672,227	\$6,503,357	\$1,081,397
Per Capita Debt:	\$21	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,602,638	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$140	\$37	\$
Revenue Collected During FY 09:	\$5,900,460	\$2,040,607	\$
Expenditures During FY 09:	\$6,033,860	\$2,176,250	\$
Per Capita Revenue:	\$180	\$39	\$
Per Capita Expenditures:	\$184	\$38	\$
Operating Income (loss):	-\$133,400	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	76.92%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$4,641,245	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$142	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Mc Henry County		
Unit Code:	063/000/00	County:	MCHENRY
Fiscal Year End:	11/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$277,722,580		
Equalized Assessed Valuation:	\$10,526,644,418		
Population:	320,961		
Employees:			
Full Time:	1,182		
Part Time:	163		
Salaries Paid:	\$60,427,168		

Blended Component Units

Number Submitted = 1
McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$129,737,437	\$157,174,794	\$143,789,195
Per Capita Beginning Fund Balance:	\$404	\$287	\$254
Revenue Collected During FY 09:	\$149,302,656	\$244,624,616	\$232,991,430
Expenditures During FY 09:	\$138,346,850	\$232,574,741	\$210,658,009
Per Capita Revenue:	\$465	\$435	\$442
Per Capita Expenditures:	\$431	\$410	\$409
Revenues over (under) Expenditures:	\$10,955,806	\$12,049,880	\$10,542,364
Ratio of Fund Balance to Expenditures:	105.61%	74.32%	70.93%
Ending Fund Balance for FY 09:	\$146,109,634	\$167,065,405	\$160,667,374
Per Capita Ending Fund Balance:	\$455	\$304	\$267

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:	\$110,628,189	\$94,357,289	\$72,087,281
Total Unrestricted Net Assets:	\$44,841,564	\$87,901,680	\$91,136,925



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$97,848,664	\$284,009,056	\$337,814,144
Per Capita Debt:	\$305	\$515	\$486
General Obligation Debt over EAV:	0.78%	0.95%	0.90%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$27,747,134	\$77,162,473	\$32,322,676
Per Capita Beginning Retained Earnings for FY 09:	\$86	\$119	\$80
Revenue Collected During FY 09:	\$17,033,666	\$21,666,878	\$16,899,915
Expenditures During FY 09:	\$12,098,604	\$21,914,227	\$16,019,041
Per Capita Revenue:	\$53	\$39	\$53
Per Capita Expenditures:	\$38	\$38	\$47
Operating Income (loss):	\$4,935,062	-\$247,349	-\$141,013
Ratio of Retained Earnings to Expenditures:	270.13%	538.61%	219.04%
Ending Retained Earnings for FY 09:	\$32,682,196	\$79,002,821	\$35,740,350
Per Capita Ending Retained Earnings:	\$102	\$123	\$89



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mc Lean County**

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

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$82,397,210**

Equalized Assessed Valuation: **\$3,782,637,730**

Population: **165,298**

Employees:

 Full Time: **738**

 Part Time: **199**

 Salaries Paid: **\$33,454,709**

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 09:	\$20,055,473	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$121	\$345	\$335
Revenue Collected During FY 09:	\$73,146,139	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$68,523,914	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$443	\$457	\$445
Per Capita Expenditures:	\$415	\$448	\$438
Revenues over (under) Expenditures:	\$4,622,225	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	35.11%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$24,060,070	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$146	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,919,845	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$8,624,748	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$30,601,890	\$6,503,357	\$1,081,397
Per Capita Debt:	\$185	\$96	\$34
General Obligation Debt over EAV:	0.22%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,875,891	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$54	\$37	\$
Revenue Collected During FY 09:	\$7,853,369	\$2,040,607	\$
Expenditures During FY 09:	\$8,258,278	\$2,176,250	\$
Per Capita Revenue:	\$48	\$39	\$
Per Capita Expenditures:	\$50	\$38	\$
Operating Income (loss):	-\$404,909	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	110.12%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$9,093,973	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$55	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Menard County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,342,873**

Equalized Assessed Valuation: **\$217,540,739**

Population: **12,486**

Employees:

 Full Time: **202**

 Part Time: **94**

 Salaries Paid: **\$6,097,795**

Blended Component Units

Number Submitted = 1
Menard County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$5,634,195	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$451	\$345	\$335
Revenue Collected During FY 09:	\$6,867,075	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$7,003,592	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$550	\$457	\$445
Per Capita Expenditures:	\$561	\$448	\$438
Revenues over (under) Expenditures:	-\$136,517	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	80.78%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$5,657,678	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$453	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,851,689	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$1,826,361	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$142,344	\$6,503,357	\$1,081,397
Per Capita Debt:	\$11	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,895,942	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$472	\$37	\$
Revenue Collected During FY 09:	\$7,095,159	\$2,040,607	\$
Expenditures During FY 09:	\$6,676,696	\$2,176,250	\$
Per Capita Revenue:	\$568	\$39	\$
Per Capita Expenditures:	\$535	\$38	\$
Operating Income (loss):	\$418,463	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	93.68%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$6,254,405	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$501	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$792,457	\$6,503,357	\$1,081,397
Per Capita Debt:	\$48	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Monroe County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,572,117**

Equalized Assessed Valuation: **\$780,707,138**

Population: **27,619**

Employees:

 Full Time: **215**

 Part Time: **130**

 Salaries Paid: **\$9,660,191**

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 09:	\$9,092,562	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$329	\$345	\$335
Revenue Collected During FY 09:	\$12,356,952	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$12,042,201	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$447	\$457	\$445
Per Capita Expenditures:	\$436	\$448	\$438
Revenues over (under) Expenditures:	\$314,751	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	75.64%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$9,109,163	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$330	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,489,912	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$7,100,705	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$23,404,133	\$6,503,357	\$1,081,397
Per Capita Debt:	\$847	\$96	\$34
General Obligation Debt over EAV:	2.64%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$4,948,313	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$179	\$37	\$
Revenue Collected During FY 09:	\$11,400,573	\$2,040,607	\$
Expenditures During FY 09:	\$9,034,510	\$2,176,250	\$
Per Capita Revenue:	\$413	\$39	\$
Per Capita Expenditures:	\$327	\$38	\$
Operating Income (loss):	\$2,366,063	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	62.04%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$5,605,024	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$203	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Moultrie County**

Unit Code: 070/000/00 County: MOULTRIE

Fiscal Year End: 11/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,118,759

Equalized Assessed Valuation: \$187,314,843

Population: 14,403

Employees:

 Full Time: 70

 Part Time: 35

 Salaries Paid: \$2,565,974

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,574,624	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$248	\$345	\$335
Revenue Collected During FY 09:	\$5,713,783	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$5,959,675	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$397	\$457	\$445
Per Capita Expenditures:	\$414	\$448	\$438
Revenues over (under) Expenditures:	-\$245,892	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	54.51%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$3,248,481	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$226	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$730,973	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$2,558,877	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$938,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$65	\$96	\$34
General Obligation Debt over EAV:	0.50%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Ogle County**

Unit Code: 071/000/00 County: OGLE

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$49,192,936

Equalized Assessed Valuation: \$1,499,060,050

Population: 54,826

Employees:

 Full Time: 224

 Part Time: 60

 Salaries Paid: \$10,132,080

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 09:	\$17,222,721	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$314	\$345	\$335
Revenue Collected During FY 09:	\$32,968,415	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$31,029,527	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$601	\$457	\$445
Per Capita Expenditures:	\$566	\$448	\$438
Revenues over (under) Expenditures:	\$1,938,888	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	51.81%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$16,075,469	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$293	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,948,301	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$18,354,366	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$12,645,605	\$6,503,357	\$1,081,397
Per Capita Debt:	\$231	\$96	\$34
General Obligation Debt over EAV:	0.83%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Peoria County		
Unit Code:	072/000/00	County:	PEORIA
Fiscal Year End:	12/31/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$122,086,002		
Equalized Assessed Valuation:	\$3,256,456		
Population:	185,816		
Employees:			
	Full Time:		867
	Part Time:		41
	Salaries Paid:		\$44,411,386

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$53,068,916	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$286	\$345	\$335
Revenue Collected During FY 09:	\$81,771,737	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$59,754,091	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$440	\$457	\$445
Per Capita Expenditures:	\$322	\$448	\$438
Revenues over (under) Expenditures:	\$22,017,646	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	125.69%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$75,104,494	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$404	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,979,473	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$29,476,386	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$13,019,612	\$6,503,357	\$1,081,397
Per Capita Debt:	\$70	\$96	\$34
General Obligation Debt over EAV:	280.06%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,463,365	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$46	\$37	\$
Revenue Collected During FY 09:	\$20,091,388	\$2,040,607	\$
Expenditures During FY 09:	\$16,962,748	\$2,176,250	\$
Per Capita Revenue:	\$108	\$39	\$
Per Capita Expenditures:	\$91	\$38	\$
Operating Income (loss):	\$3,128,640	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	68.34%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$11,592,005	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$62	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Perry County**

Unit Code: 073/000/00 County: PERRY

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,458,011

Equalized Assessed Valuation: \$164,767,146

Population: 22,865

Employees:

 Full Time: 106

 Part Time: 37

 Salaries Paid: \$3,983,809

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 09:	\$4,616,596	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$202	\$345	\$335
Revenue Collected During FY 09:	\$11,253,044	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$10,428,935	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$492	\$457	\$445
Per Capita Expenditures:	\$456	\$448	\$438
Revenues over (under) Expenditures:	\$824,109	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	52.14%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$5,437,381	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$238	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,933,421	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$1,503,960	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$761,219	\$6,503,357	\$1,081,397
Per Capita Debt:	\$33	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Pike County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,305,097**

Equalized Assessed Valuation: **\$182,962,410**

Population: **16,840**

Employees:

 Full Time: **90**

 Part Time: **20**

 Salaries Paid: **\$4,484,773**

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 09:	\$7,200,823	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$428	\$345	\$335
Revenue Collected During FY 09:	\$9,941,518	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$9,825,523	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$590	\$457	\$445
Per Capita Expenditures:	\$583	\$448	\$438
Revenues over (under) Expenditures:	\$115,995	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	80.16%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$7,876,592	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$468	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,174	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$7,578,300	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$364,013	\$6,503,357	\$1,081,397
Per Capita Debt:	\$22	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$934,914	\$47,411
Per Capita Debt:	\$	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Pulaski County**

Unit Code: **077/000/00** County: **PULASKI**

Fiscal Year End: **11/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,426,224**

Equalized Assessed Valuation: **\$26,610,211**

Population: **7,348**

Employees:

 Full Time: **67**

 Part Time:

 Salaries Paid: **\$1,992,112**

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 09:	\$3,601,391	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$490	\$611	\$550
Revenue Collected During FY 09:	\$5,723,214	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$5,750,212	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$779	\$705	\$662
Per Capita Expenditures:	\$783	\$658	\$544
Revenues over (under) Expenditures:	-\$26,998	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	63.59%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$3,656,802	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$498	\$672	\$712

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:	\$30,987	\$874,705	\$30,987
Total Unrestricted Net Assets:	-\$467,029	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$10,295,568	\$934,914	\$47,411
Per Capita Debt:	\$1,401	\$129	\$9
General Obligation Debt over EAV:	27.88%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Putnam County**

Unit Code: **078/000/00** County: **PUTNAM**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,617,961**

Equalized Assessed Valuation: **\$171,754,381**

Population: **6,086**

Employees:

 Full Time: **35**

 Part Time: **22**

 Salaries Paid: **\$1,168,755**

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 09:	\$3,690,392	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$606	\$611	\$550
Revenue Collected During FY 09:	\$4,179,405	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$4,175,080	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$687	\$705	\$662
Per Capita Expenditures:	\$686	\$658	\$544
Revenues over (under) Expenditures:	\$4,325	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	89.89%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$3,753,123	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$617	\$672	\$712

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:	\$378,879	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$3,374,244	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$421,767	\$934,914	\$47,411
Per Capita Debt:	\$69	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Randolph County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,082,764**

Equalized Assessed Valuation: **\$421,079,081**

Population: **33,122**

Employees:

 Full Time: **145**

 Part Time: **40**

 Salaries Paid: **\$5,116,797**

Blended Component Units

Number Submitted = 3

Anna Wehrheim Memorial Old Folks Home
 Randolph County Health Department
 Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,143,750	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$185	\$345	\$335
Revenue Collected During FY 09:	\$11,429,252	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$12,569,453	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$345	\$457	\$445
Per Capita Expenditures:	\$379	\$448	\$438
Revenues over (under) Expenditures:	-\$1,140,201	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	55.50%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$6,975,650	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$211	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$621,728	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$1,519,029	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$6,926,164	\$6,503,357	\$1,081,397
Per Capita Debt:	\$209	\$96	\$34
General Obligation Debt over EAV:	0.58%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,316,442	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$161	\$37	\$
Revenue Collected During FY 09:	\$4,394,864	\$2,040,607	\$
Expenditures During FY 09:	\$4,076,150	\$2,176,250	\$
Per Capita Revenue:	\$133	\$39	\$
Per Capita Expenditures:	\$123	\$38	\$
Operating Income (loss):	\$318,714	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	147.81%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$6,025,012	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$182	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Richland County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,286,200**

Equalized Assessed Valuation: **\$168,072,482**

Population: **16,149**

Employees:

 Full Time: **54**

 Part Time: **10**

 Salaries Paid: **\$2,130,622**

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 09:	\$5,112,443	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$317	\$345	\$335
Revenue Collected During FY 09:	\$6,002,812	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$6,314,224	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$372	\$457	\$445
Per Capita Expenditures:	\$391	\$448	\$438
Revenues over (under) Expenditures:	-\$311,412	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	76.86%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$4,853,031	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$301	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,374	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$4,202,643	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$592,014	\$6,503,357	\$1,081,397
Per Capita Debt:	\$37	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Rock Island County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$76,426,190**

Equalized Assessed Valuation: **\$2,785,443,734**

Population: **146,826**

Employees:

 Full Time: **743**

 Part Time: **191**

 Salaries Paid: **\$29,946,264**

Blended Component Units

Number Submitted = 2

Rock Island County Forest Preserve Commission

Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$26,396,989	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$180	\$345	\$335
Revenue Collected During FY 09:	\$65,794,071	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$64,423,090	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$448	\$457	\$445
Per Capita Expenditures:	\$439	\$448	\$438
Revenues over (under) Expenditures:	\$1,370,981	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	48.78%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$31,426,482	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$214	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,426,063	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$16,683,631	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$37,309,248	\$6,503,357	\$1,081,397
Per Capita Debt:	\$254	\$96	\$34
General Obligation Debt over EAV:	0.92%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Sangamon County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$95,939,218**

Equalized Assessed Valuation: **\$3,572,213,412**

Population: **194,925**

Employees:

 Full Time: **740**

 Part Time: **106**

 Salaries Paid: **\$34,876,145**

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 09:	\$17,000,764	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$87	\$345	\$335
Revenue Collected During FY 09:	\$80,077,958	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$81,355,057	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$411	\$457	\$445
Per Capita Expenditures:	\$417	\$448	\$438
Revenues over (under) Expenditures:	-\$1,277,099	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	18.95%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$15,419,357	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$79	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$10,746,190	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$6,750,799	\$6,503,357	\$1,081,397
Per Capita Debt:	\$35	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Schuyler County**

Unit Code: **084/000/00** County: **SCHUYLER**

Fiscal Year End: **11/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,916,354**

Equalized Assessed Valuation: **\$84,834,364**

Population: **7,200**

Employees:

 Full Time: **40**

 Part Time: **10**

 Salaries Paid: **\$1,657,719**

Blended Component Units

Number Submitted = 1
 Bridge Const. and Road Resurfacing

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$3,727,398	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$518	\$611	\$550
Revenue Collected During FY 09:	\$7,622,250	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$7,668,211	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$1,059	\$705	\$662
Per Capita Expenditures:	\$1,065	\$658	\$544
Revenues over (under) Expenditures:	-\$45,961	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	47.86%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$3,669,967	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$510	\$672	\$712

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:	\$2,631,847	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$1,038,120	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$934,914	\$47,411
Per Capita Debt:	\$	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$120,041	\$934,914	\$47,411
Per Capita Debt:	\$21	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,025,173	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$182	\$28	\$
Revenue Collected During FY 09:	\$2,837,498	\$285,158	\$
Expenditures During FY 09:	\$2,738,033	\$269,250	\$
Per Capita Revenue:	\$503	\$51	\$
Per Capita Expenditures:	\$485	\$48	\$
Operating Income (loss):	\$99,465	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	41.07%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$1,124,638	\$171,976	\$
Per Capita Ending Retained Earnings:	\$199	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Number Submitted = 1

Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$8,106,031	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$354	\$345	\$335
Revenue Collected During FY 09:	\$11,165,641	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$8,277,042	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$488	\$457	\$445
Per Capita Expenditures:	\$362	\$448	\$438
Revenues over (under) Expenditures:	\$2,888,599	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	133.65%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$11,062,630	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$483	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$899,679	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$10,486,521	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$37,970	\$6,503,357	\$1,081,397
Per Capita Debt:	\$2	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **St. Clair County**

Unit Code: **088/000/00** County: **ST. CLAIR**

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$235,472,233**

Equalized Assessed Valuation: **\$3,698,077,582**

Population: **261,941**

Employees:

 Full Time: **799**

 Part Time: **166**

 Salaries Paid: **\$37,098,338**

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 09:	\$137,323,564	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$524	\$345	\$335
Revenue Collected During FY 09:	\$92,730,626	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$83,761,985	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$354	\$457	\$445
Per Capita Expenditures:	\$320	\$448	\$438
Revenues over (under) Expenditures:	\$8,968,641	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	166.00%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$139,048,493	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$531	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$92,900,209	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$71,358,115	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$85,432,665	\$6,503,357	\$1,081,397
Per Capita Debt:	\$326	\$96	\$34
General Obligation Debt over EAV:	0.37%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$109,428,830	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$418	\$37	\$
Revenue Collected During FY 09:	\$1,083,039	\$2,040,607	\$
Expenditures During FY 09:	\$17,744,259	\$2,176,250	\$
Per Capita Revenue:	\$4	\$39	\$
Per Capita Expenditures:	\$68	\$38	\$
Operating Income (loss):	-\$16,661,220	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	581.93%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$103,259,813	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$394	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Stark County**

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

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,580,783**

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

Population: **6,332**

Employees:

 Full Time: **27**

 Part Time: **5**

 Salaries Paid: **\$1,139,983**

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 09:	\$1,197,608	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$189	\$611	\$550
Revenue Collected During FY 09:	\$3,043,289	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$3,315,285	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$481	\$705	\$662
Per Capita Expenditures:	\$524	\$658	\$544
Revenues over (under) Expenditures:	-\$271,996	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	41.82%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$1,386,332	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$219	\$672	\$712

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,246	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$1,380,086	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$24,582	\$934,914	\$47,411
Per Capita Debt:	\$4	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$14,162,840	\$6,503,357	\$1,081,397
Per Capita Debt:	\$289	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$579,671	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$12	\$37	\$
Revenue Collected During FY 09:	\$6,977,762	\$2,040,607	\$
Expenditures During FY 09:	\$6,235,734	\$2,176,250	\$
Per Capita Revenue:	\$142	\$39	\$
Per Capita Expenditures:	\$127	\$38	\$
Operating Income (loss):	\$742,028	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	21.20%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$1,321,699	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$27	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$39,090,886	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$295	\$345	\$335
Revenue Collected During FY 09:	\$40,108,877	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$39,754,363	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$303	\$457	\$445
Per Capita Expenditures:	\$300	\$448	\$438
Revenues over (under) Expenditures:	\$354,514	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	99.54%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$39,570,887	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$299	\$355	\$335
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,999,653	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$25,611,662	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$8,320,369	\$6,503,357	\$1,081,397
Per Capita Debt:	\$63	\$96	\$34
General Obligation Debt over EAV:	0.32%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,505,619	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$78	\$345	\$335
Revenue Collected During FY 09:	\$9,120,498	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$7,758,694	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$475	\$457	\$445
Per Capita Expenditures:	\$404	\$448	\$438
Revenues over (under) Expenditures:	\$1,361,804	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	36.71%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$2,848,423	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$148	\$355	\$335
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$432,517	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	-\$71,204	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,710,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$141	\$96	\$34
General Obligation Debt over EAV:	1.74%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,266,594	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$66	\$37	\$
Revenue Collected During FY 09:	\$1,594,359	\$2,040,607	\$
Expenditures During FY 09:	\$1,639,315	\$2,176,250	\$
Per Capita Revenue:	\$83	\$39	\$
Per Capita Expenditures:	\$85	\$38	\$
Operating Income (loss):	-\$44,956	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	75.68%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$1,240,638	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$65	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Vermilion County**

Unit Code: 092/000/00 County: VERMILION

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$48,054,259

Equalized Assessed Valuation: \$876,345,741

Population: 80,680

Employees:

 Full Time: 554

 Part Time: 67

 Salaries Paid: \$18,422,971

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 09:	\$31,629,869	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$392	\$345	\$335
Revenue Collected During FY 09:	\$34,553,397	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$33,579,540	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$428	\$457	\$445
Per Capita Expenditures:	\$416	\$448	\$438
Revenues over (under) Expenditures:	\$973,857	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	96.02%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$32,242,754	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$400	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,741,827	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$18,150,530	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,883,024	\$6,503,357	\$1,081,397
Per Capita Debt:	\$48	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,463,318	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$31	\$37	\$
Revenue Collected During FY 09:	\$12,838,228	\$2,040,607	\$
Expenditures During FY 09:	\$11,750,546	\$2,176,250	\$
Per Capita Revenue:	\$159	\$39	\$
Per Capita Expenditures:	\$146	\$38	\$
Operating Income (loss):	\$1,087,682	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	30.54%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$3,588,847	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$44	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$70,573	\$6,503,357	\$1,081,397
Per Capita Debt:	\$6	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Washington County

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

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,849,343

Equalized Assessed Valuation: \$190,819,467

Population: 15,200

Employees:

Full Time:	78
Part Time:	52
Salaries Paid:	\$3,149,533

Blended Component Units

Number Submitted = 2

911 Emergency Telephone Fund
Washington County Senior Services

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$12,444,632	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$819	\$345	\$335
Revenue Collected During FY 09:	\$8,682,047	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$6,975,361	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$571	\$457	\$445
Per Capita Expenditures:	\$459	\$448	\$438
Revenues over (under) Expenditures:	\$1,706,686	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	204.31%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$14,251,163	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$938	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$14,251,163	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wayne County**

Unit Code: 096/000/00 County: WAYNE

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,987,106

Equalized Assessed Valuation: \$111,071,078

Population: 17,151

Employees:

 Full Time: 72

 Part Time: 33

 Salaries Paid: \$2,446,030

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 09:	\$6,189,363	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$361	\$345	\$335
Revenue Collected During FY 09:	\$6,388,899	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$6,513,668	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$373	\$457	\$445
Per Capita Expenditures:	\$380	\$448	\$438
Revenues over (under) Expenditures:	-\$124,769	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	94.02%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$6,123,998	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$357	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,128,121	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$3,376,980	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$89,491	\$6,503,357	\$1,081,397
Per Capita Debt:	\$5	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$61,029	\$6,503,357	\$1,081,397
Per Capita Debt:	\$4	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	-\$156,688	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	-\$10	\$37	\$
Revenue Collected During FY 09:	\$837,888	\$2,040,607	\$
Expenditures During FY 09:	\$744,232	\$2,176,250	\$
Per Capita Revenue:	\$55	\$39	\$
Per Capita Expenditures:	\$48	\$38	\$
Operating Income (loss):	\$93,656	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	-7.13%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	-\$53,032	\$3,290,037	\$
Per Capita Ending Retained Earnings:	-\$3	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$8,938,328	\$6,503,357	\$1,081,397
Per Capita Debt:	\$147	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Will County**

Unit Code: **099/000/00** County: **WILL**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$389,686,725**

Equalized Assessed Valuation: **\$21,724,055,451**

Population: **685,251**

Employees:

 Full Time: **2,101**

 Part Time: **161**

 Salaries Paid: **\$103,040,796**

Blended Component Units

Number Submitted = 1
Will County Forest Preserve

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$157,840,953	\$157,174,794	\$143,789,195
Per Capita Beginning Fund Balance:	\$230	\$287	\$254
Revenue Collected During FY 09:	\$287,651,961	\$244,624,616	\$232,991,430
Expenditures During FY 09:	\$264,874,779	\$232,574,741	\$210,658,009
Per Capita Revenue:	\$420	\$435	\$442
Per Capita Expenditures:	\$387	\$410	\$409
Revenues over (under) Expenditures:	\$22,777,182	\$12,049,880	\$10,542,364
Ratio of Fund Balance to Expenditures:	66.15%	74.32%	70.93%
Ending Fund Balance for FY 09:	\$175,225,113	\$167,065,405	\$160,667,374
Per Capita Ending Fund Balance:	\$256	\$304	\$267

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:	\$72,356,899	\$94,357,289	\$72,087,281
Total Unrestricted Net Assets:	\$64,457,058	\$87,901,680	\$91,136,925



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$330,409,683	\$284,009,056	\$337,814,144
Per Capita Debt:	\$482	\$515	\$486
General Obligation Debt over EAV:	1.32%	0.95%	0.90%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$77,162,473	\$32,322,676
Per Capita Beginning Retained Earnings for FY 09:	\$	\$119	\$80
Revenue Collected During FY 09:	\$	\$21,666,878	\$16,899,915
Expenditures During FY 09:	\$	\$21,914,227	\$16,019,041
Per Capita Revenue:	\$	\$39	\$53
Per Capita Expenditures:	\$	\$38	\$47
Operating Income (loss):	\$	-\$247,349	-\$141,013
Ratio of Retained Earnings to Expenditures:	0.00%	538.61%	219.04%
Ending Retained Earnings for FY 09:	\$	\$79,002,821	\$35,740,350
Per Capita Ending Retained Earnings:	\$	\$123	\$89



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: Williamson County

Unit Code: 100/000/00 **County:** WILLIAMSON

Fiscal Year End: 11/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$54,022,678

Equalized Assessed Valuation: \$866,934,540

Population: 65,169

Employees:

Full Time:	253
Part Time:	18
Salaries Paid:	\$8,972,833

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$13,091,474	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$201	\$345	\$335
Revenue Collected During FY 09:	\$20,021,421	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$19,825,315	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$307	\$457	\$445
Per Capita Expenditures:	\$304	\$448	\$438
Revenues over (under) Expenditures:	\$196,106	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	62.05%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$12,302,102	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$189	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,298,484	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	-\$7,274,513	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$8,698,351	\$6,503,357	\$1,081,397
Per Capita Debt:	\$133	\$96	\$34
General Obligation Debt over EAV:	0.78%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Winnebago County		
Unit Code:	101/000/00	County:	WINNEBAGO
Fiscal Year End:	9/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$233,119,582		
Equalized Assessed Valuation:	\$4,757,194,570		
Population:	278,418		
Employees:			
Full Time:	1,480		
Part Time:	242		
Salaries Paid:	\$710,413,888		

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$73,217,719	\$157,174,794	\$143,789,195
Per Capita Beginning Fund Balance:	\$263	\$287	\$254
Revenue Collected During FY 09:	\$135,894,954	\$244,624,616	\$232,991,430
Expenditures During FY 09:	\$127,279,083	\$232,574,741	\$210,658,009
Per Capita Revenue:	\$488	\$435	\$442
Per Capita Expenditures:	\$457	\$410	\$409
Revenues over (under) Expenditures:	\$8,615,871	\$12,049,880	\$10,542,364
Ratio of Fund Balance to Expenditures:	51.75%	74.32%	70.93%
Ending Fund Balance for FY 09:	\$65,868,382	\$167,065,405	\$160,667,374
Per Capita Ending Fund Balance:	\$237	\$304	\$267

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:	\$71,817,662	\$94,357,289	\$72,087,281
Total Unrestricted Net Assets:	-\$7,307,356	\$87,901,680	\$91,136,925



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$193,253,977	\$284,009,056	\$337,814,144
Per Capita Debt:	\$694	\$515	\$486
General Obligation Debt over EAV:	0.33%	0.95%	0.90%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$15,912,894	\$77,162,473	\$32,322,676
Per Capita Beginning Retained Earnings for FY 09:	\$57	\$119	\$80
Revenue Collected During FY 09:	\$16,766,164	\$21,666,878	\$16,899,915
Expenditures During FY 09:	\$19,939,478	\$21,914,227	\$16,019,041
Per Capita Revenue:	\$60	\$39	\$53
Per Capita Expenditures:	\$72	\$38	\$47
Operating Income (loss):	-\$3,173,314	-\$247,349	-\$141,013
Ratio of Retained Earnings to Expenditures:	79.11%	538.61%	219.04%
Ending Retained Earnings for FY 09:	\$15,773,580	\$79,002,821	\$35,740,350
Per Capita Ending Retained Earnings:	\$57	\$123	\$89



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,978,550	\$6,503,357	\$1,081,397
Per Capita Debt:	\$103	\$96	\$34
General Obligation Debt over EAV:	0.50%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$