



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

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

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

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

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Clay County**

Unit Code: 013/000/00 County: CLAY

Fiscal Year End: 11/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$31,208,963

Equalized Assessed Valuation: \$121,324,216

Population: 13,538

Employees:

 Full Time: 200

 Part Time: 100

 Salaries Paid: \$9,954,680

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:	\$5,770,532	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$426	\$345	\$335
Revenue Collected During FY 09:	\$7,501,204	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$7,336,341	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$554	\$457	\$445
Per Capita Expenditures:	\$542	\$448	\$438
Revenues over (under) Expenditures:	\$164,863	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	80.95%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$5,938,689	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$439	\$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:	\$658,887	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$5,279,802	\$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:	\$6,565,000	\$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: **Clinton County**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,007,841**

Equalized Assessed Valuation: **\$508,874,655**

Population: **33,944**

Employees:

 Full Time: **100**

 Part Time: **115**

 Salaries Paid: **\$5,712,141**

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	\$