



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

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Jefferson County**

Unit Code: **041/000/00** County: **JEFFERSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,113,024**

Equalized Assessed Valuation: **\$488,091,152**

Population: **40,083**

Employees:

 Full Time: **203**

 Part Time: **13**

 Salaries Paid: **\$7,043,904**

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:	\$7,046,835	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$176	\$345	\$335
Revenue Collected During FY 09:	\$17,042,779	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$17,950,296	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$425	\$457	\$445
Per Capita Expenditures:	\$448	\$448	\$438
Revenues over (under) Expenditures:	-\$907,517	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	28.58%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$5,129,418	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$128	\$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:	\$8,010,013	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	-\$1,428,307	\$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:	\$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

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jersey County		
Unit Code:	042/000/00	County:	JERSEY
Fiscal Year End:	11/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,471,090		
Equalized Assessed Valuation:	\$322,537,893		
Population:	22,549		
Employees:			
Full Time:	74		
Part Time:	16		
Salaries Paid:	\$3,241,936		

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:	\$11,036,967	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$489	\$345	\$335
Revenue Collected During FY 09:	\$7,508,002	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$10,274,306	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$333	\$457	\$445
Per Capita Expenditures:	\$456	\$448	\$438
Revenues over (under) Expenditures:	-\$2,766,304	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	90.47%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$9,295,108	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$412	\$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:	\$1,494,541	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$6,172,237	\$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:	\$6,004,309	\$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

<u>General and Special Funds</u>	<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
<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:	\$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

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	\$