



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

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

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

General and Special Funds

	<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

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:	\$1,362,715	\$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

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

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	\$