





# 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

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **White County**

Unit Code: **097/000/00** County: **WHITE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,927,240**

Equalized Assessed Valuation: **\$128,377,200**

Population: **15,371**

Employees:

    Full Time: **72**

    Part Time: **18**

    Salaries Paid: **\$2,635,919**

#### 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:	\$6,927,001	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$451	\$345	\$335
Revenue Collected During FY 09:	\$7,193,843	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$6,720,592	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$468	\$457	\$445
Per Capita Expenditures:	\$437	\$448	\$438
Revenues over (under) Expenditures:	\$473,251	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	106.41%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$7,151,492	\$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:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$4,725,524	\$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:	\$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

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Whiteside County**

Unit Code: **098/000/00** County: **WHITESIDE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,186,857**

Equalized Assessed Valuation: **\$754,862,351**

Population: **60,653**

Employees:

    Full Time: **249**

    Part Time: **126**

    Salaries Paid: **\$12,301,014**

#### 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:	\$22,225,392	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$366	\$345	\$335
Revenue Collected During FY 09:	\$26,419,633	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$26,958,241	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$436	\$457	\$445
Per Capita Expenditures:	\$444	\$448	\$438
Revenues over (under) Expenditures:	-\$538,608	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	80.45%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$21,686,784	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$358	\$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:	\$14,425,440	\$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:	\$8,938,328	\$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

<b>Unit Name:</b>	Will County		
<b>Unit Code:</b>	099/000/00	<b>County:</b>	WILL
<b>Fiscal Year End:</b>	11/30/2009		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$389,686,725		
<b>Equalized Assessed Valuation:</b>	\$21,724,055,451		
<b>Population:</b>	685,251		
<b>Employees:</b>			
<b>Full Time:</b>	2,101		
<b>Part Time:</b>	161		
<b>Salaries Paid:</b>	\$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

#### 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

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

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$12,618,197	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$328	\$345	\$335
Revenue Collected During FY 09:	\$11,678,103	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$11,822,079	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$303	\$457	\$445
Per Capita Expenditures:	\$307	\$448	\$438
Revenues over (under) Expenditures:	-\$143,976	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	105.11%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$12,425,619	\$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:	\$7,334,405	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$5,716,117	\$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:	\$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	\$