



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Jackson Co Soil And Water Conservation District**

Unit Code: **039/010/17** County: **JACKSON**

Fiscal Year End: **6/30/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$84,100**

Equalized Assessed Valuation: **\$790,891,104**

Population: **59,612**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$53,689**

#### 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:	\$199,922	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$3	\$282	\$7
Revenue Collected During FY 09:	\$73,315	\$69,203	\$15,716
Expenditures During FY 09:	\$130,200	\$69,361	\$14,140
Per Capita Revenue:	\$1	\$606	\$6
Per Capita Expenditures:	\$2	\$546	\$5
Revenues over (under) Expenditures:	-\$56,885	-\$157	\$
Ratio of Fund Balance to Expenditures:	109.86%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$143,037	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$2	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,276	\$9,118	\$
Total Unrestricted Net Assets:	\$103,761	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$8,287	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,021,161	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$96	\$132,386	\$
Revenue Collected During FY 09:	\$722,370	\$3,974,827	\$
Expenditures During FY 09:	\$557,168	\$4,121,560	\$
Per Capita Revenue:	\$34	\$39,140	\$
Per Capita Expenditures:	\$27	\$40,880	\$
Operating Income (loss):	\$165,202	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	392.41%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$2,186,363	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$104	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000**

#### Local Government Profile

Unit Name: **Jersey Hospital District**

Unit Code: **042/010/08** County: **JERSEY**

Fiscal Year End: **6/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,377,155**

Equalized Assessed Valuation: **\$319,411,294**

Population: **21,668**

Employees:

    Full Time: **200**

    Part Time: **132**

    Salaries Paid: **\$11,260,092**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$	\$282	\$7
Revenue Collected During FY 09:	\$	\$69,203	\$15,716
Expenditures During FY 09:	\$	\$69,361	\$14,140
Per Capita Revenue:	\$	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	\$	-\$157	\$
Ratio of Fund Balance to Expenditures:	0.00%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,118,078	\$9,300,507	\$
Per Capita Debt:	\$98	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$16,167,393	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$746	\$132,386	\$
Revenue Collected During FY 09:	\$28,855,578	\$3,974,827	\$
Expenditures During FY 09:	\$28,799,748	\$4,121,560	\$
Per Capita Revenue:	\$1,332	\$39,140	\$
Per Capita Expenditures:	\$1,329	\$40,880	\$
Operating Income (loss):	\$55,830	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	56.33%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$16,223,223	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$749	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Johannisburg-Lively Grove-Venedy #4 Multi Township Tax Assessment**

Unit Code: 095/040/24 County: WASHINGTON

Fiscal Year End: 3/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$45,650

Equalized Assessed Valuation: \$17,115,148

Population: 1,713

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$225

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$44,995	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$26	\$282	\$7
Revenue Collected During FY 09:	\$8,565	\$69,203	\$15,716
Expenditures During FY 09:	\$10,569	\$69,361	\$14,140
Per Capita Revenue:	\$5	\$606	\$6
Per Capita Expenditures:	\$6	\$546	\$5
Revenues over (under) Expenditures:	-\$2,004	-\$157	\$
Ratio of Fund Balance to Expenditures:	406.77%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$42,991	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$25	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$42,991	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Johnson County Soil And Water Conservation District**

Unit Code: 044/010/17 County: JOHNSON

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$149,524

Equalized Assessed Valuation: \$99,748,820

Population: 13,731

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$55,216

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$312,267	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$23	\$282	\$7
Revenue Collected During FY 09:	\$83,788	\$69,203	\$15,716
Expenditures During FY 09:	\$117,227	\$69,361	\$14,140
Per Capita Revenue:	\$6	\$606	\$6
Per Capita Expenditures:	\$9	\$546	\$5
Revenues over (under) Expenditures:	-\$33,439	-\$157	\$
Ratio of Fund Balance to Expenditures:	237.85%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$278,828	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$20	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$98,180	\$16,192	\$
Total Unreserved Funds:	\$180,648	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Joppa Sanitary District**

Unit Code: 061/010/16 County: MASSAC

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$34,000

Equalized Assessed Valuation: \$682,499

Population: 500

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:	\$	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$	\$282	\$7
Revenue Collected During FY 09:	\$	\$69,203	\$15,716
Expenditures During FY 09:	\$	\$69,361	\$14,140
Per Capita Revenue:	\$	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	\$	-\$157	\$
Ratio of Fund Balance to Expenditures:	0.00%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$17,564	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$35	\$132,386	\$
Revenue Collected During FY 09:	\$24,918	\$3,974,827	\$
Expenditures During FY 09:	\$23,043	\$4,121,560	\$
Per Capita Revenue:	\$50	\$39,140	\$
Per Capita Expenditures:	\$46	\$40,880	\$
Operating Income (loss):	\$1,875	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	84.36%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$19,439	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$39	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$7,434,960	\$9,300,507	\$
Per Capita Debt:	\$15	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$10,935,399	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$22	\$132,386	\$
Revenue Collected During FY 09:	\$3,992,228	\$3,974,827	\$
Expenditures During FY 09:	\$5,587,250	\$4,121,560	\$
Per Capita Revenue:	\$8	\$39,140	\$
Per Capita Expenditures:	\$11	\$40,880	\$
Operating Income (loss):	-\$1,595,022	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	167.17%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$9,340,377	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$18	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$258,565,171	\$27,047,496	\$339,703
Per Capita Debt:	\$523	\$148	\$8
General Obligation Debt over EAV:	1.58%	13.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$11,334,591	\$3,197,630	\$
Per Capita Beginning Retained Earnings for FY 09:	\$23	\$24	\$
Revenue Collected During FY 09:	\$3,809,302	\$616,328	\$
Expenditures During FY 09:	\$1,224,764	\$586,497	\$
Per Capita Revenue:	\$8	\$6	\$
Per Capita Expenditures:	\$2	\$6	\$
Operating Income (loss):	\$2,584,538	\$29,830	\$
Ratio of Retained Earnings to Expenditures:	1136.47%	135.92%	0.00%
Ending Retained Earnings for FY 09:	\$13,919,129	\$3,332,770	\$
Per Capita Ending Retained Earnings:	\$28	\$24	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kane-DuPage Co. Soil And Water Conservation District		
<b>Unit Code:</b>	045/010/17	<b>County:</b>	KANE
<b>Fiscal Year End:</b>	6/30/2009		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$384,946		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	1,382,310		
<b>Employees:</b>			
<b>Full Time:</b>	3		
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$199,075		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$290,347	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$	\$282	\$7
Revenue Collected During FY 09:	\$373,882	\$69,203	\$15,716
Expenditures During FY 09:	\$384,946	\$69,361	\$14,140
Per Capita Revenue:	\$	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	-\$11,064	-\$157	\$
Ratio of Fund Balance to Expenditures:	72.55%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$279,283	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$279,283	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kankakee River Conservancy District**

Unit Code: 046/010/14 County: KANKAKEE

Fiscal Year End: 5/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$12,400

Equalized Assessed Valuation: \$14,873,693

Population: 1,100

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:	\$9,122	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$8	\$282	\$7
Revenue Collected During FY 09:	\$10,273	\$69,203	\$15,716
Expenditures During FY 09:	\$6,979	\$69,361	\$14,140
Per Capita Revenue:	\$9	\$606	\$6
Per Capita Expenditures:	\$6	\$546	\$5
Revenues over (under) Expenditures:	\$3,294	-\$157	\$
Ratio of Fund Balance to Expenditures:	177.91%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$12,416	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$11	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$12,416	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kankakee Co Soil And Water Conservation District**

Unit Code: 046/010/17 County: KANKAKEE

Fiscal Year End: 6/30/2009

Accounting Method: Cash

Appropriation or Budget: \$110,935

Equalized Assessed Valuation: \$1,706,053,999

Population: 103,833

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$59,226

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$141,868	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$1	\$282	\$7
Revenue Collected During FY 09:	\$94,814	\$69,203	\$15,716
Expenditures During FY 09:	\$107,836	\$69,361	\$14,140
Per Capita Revenue:	\$1	\$606	\$6
Per Capita Expenditures:	\$1	\$546	\$5
Revenues over (under) Expenditures:	-\$13,022	-\$157	\$
Ratio of Fund Balance to Expenditures:	119.48%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$128,846	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$1	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,341	\$16,192	\$
Total Unreserved Funds:	\$111,505	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kankakee Co. Public Building Commission**

Unit Code: 046/010/33 County: Kankakee

Fiscal Year End: 10/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$145,059

Equalized Assessed Valuation: \$

Population: 113,215

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:	\$315,790	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$3	\$282	\$7
Revenue Collected During FY 09:	\$35,302	\$69,203	\$15,716
Expenditures During FY 09:	\$24,398	\$69,361	\$14,140
Per Capita Revenue:	\$	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	\$10,904	-\$157	\$
Ratio of Fund Balance to Expenditures:	1339.02%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$326,694	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$3	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$326,694	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,181,692	\$9,300,507	\$
Per Capita Debt:	\$19	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kankakee River Valley Forest Preserve District**

Unit Code: 046/010/07 County: KANKAKEE

Fiscal Year End: 5/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$794,243

Equalized Assessed Valuation: \$393,991,656

Population: 71,131

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$40,948

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$446,222	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$6	\$282	\$7
Revenue Collected During FY 09:	\$352,828	\$69,203	\$15,716
Expenditures During FY 09:	\$364,982	\$69,361	\$14,140
Per Capita Revenue:	\$5	\$606	\$6
Per Capita Expenditures:	\$5	\$546	\$5
Revenues over (under) Expenditures:	-\$12,154	-\$157	\$
Ratio of Fund Balance to Expenditures:	118.93%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$434,068	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$6	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$434,068	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kankakee Valley Airport Authority**

Unit Code: 046/010/03 County: KANKAKEE

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$663,800

Equalized Assessed Valuation: \$752,768,736

Population: 58,000

Employees:

Full Time: 5

Part Time: 15

Salaries Paid: \$208,729

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$85,699	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$1	\$282	\$7
Revenue Collected During FY 09:	\$679,246	\$69,203	\$15,716
Expenditures During FY 09:	\$419,422	\$69,361	\$14,140
Per Capita Revenue:	\$12	\$606	\$6
Per Capita Expenditures:	\$7	\$546	\$5
Revenues over (under) Expenditures:	\$259,824	-\$157	\$
Ratio of Fund Balance to Expenditures:	22.77%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$95,523	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$2	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$1,313,255	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$480,000	\$9,300,507	\$
Per Capita Debt:	\$8	\$69,396	\$
General Obligation Debt over EAV:	0.06%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$113,546	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$2	\$132,386	\$
Revenue Collected During FY 09:	\$539,413	\$3,974,827	\$
Expenditures During FY 09:	\$578,138	\$4,121,560	\$
Per Capita Revenue:	\$9	\$39,140	\$
Per Capita Expenditures:	\$10	\$40,880	\$
Operating Income (loss):	-\$38,725	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	12.94%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$74,821	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kaskaskia Port District**

Unit Code: 079/010/25 County: RANDOLPH

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$819,320

Equalized Assessed Valuation: \$

Population: 1

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$134,620

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$	\$282	\$7
Revenue Collected During FY 09:	\$1	\$69,203	\$15,716
Expenditures During FY 09:	\$1	\$69,361	\$14,140
Per Capita Revenue:	\$1	\$606	\$6
Per Capita Expenditures:	\$1	\$546	\$5
Revenues over (under) Expenditures:	\$	-\$157	\$
Ratio of Fund Balance to Expenditures:	0.00%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,210,590	\$9,300,507	\$
Per Capita Debt:	\$2,210,590	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$3,059,528	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$3,059,528	\$132,386	\$
Revenue Collected During FY 09:	\$596,378	\$3,974,827	\$
Expenditures During FY 09:	\$729,713	\$4,121,560	\$
Per Capita Revenue:	\$596,378	\$39,140	\$
Per Capita Expenditures:	\$729,713	\$40,880	\$
Operating Income (loss):	-\$133,335	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	354.05%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$2,583,549	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$2,583,549	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,762,847	\$9,300,507	\$
Per Capita Debt:	\$259	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,150,068	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$169	\$132,386	\$
Revenue Collected During FY 09:	\$1,303,833	\$3,974,827	\$
Expenditures During FY 09:	\$1,157,336	\$4,121,560	\$
Per Capita Revenue:	\$191	\$39,140	\$
Per Capita Expenditures:	\$170	\$40,880	\$
Operating Income (loss):	\$146,497	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	112.03%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$1,296,565	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$190	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kewanee Airport Authority**

Unit Code: 037/010/03 County: HENRY

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$232,000

Equalized Assessed Valuation: \$82,027,033

Population: 13,000

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:	\$140,389	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$11	\$282	\$7
Revenue Collected During FY 09:	\$172,087	\$69,203	\$15,716
Expenditures During FY 09:	\$197,868	\$69,361	\$14,140
Per Capita Revenue:	\$13	\$606	\$6
Per Capita Expenditures:	\$15	\$546	\$5
Revenues over (under) Expenditures:	-\$25,781	-\$157	\$
Ratio of Fund Balance to Expenditures:	57.92%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$114,608	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$9	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,571	\$9,118	\$
Total Unrestricted Net Assets:	\$114,607	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Kimberly Heights Sanitary District**

Unit Code: **016/090/16** County: **COOK**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$155,000**

Equalized Assessed Valuation: **\$14,231,989**

Population: **700**

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:	\$	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$	\$282	\$7
Revenue Collected During FY 09:	\$22,826	\$69,203	\$15,716
Expenditures During FY 09:	\$	\$69,361	\$14,140
Per Capita Revenue:	\$33	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	\$22,826	-\$157	\$
Ratio of Fund Balance to Expenditures:	0.00%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$505,953	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$723	\$132,386	\$
Revenue Collected During FY 09:	\$35,652	\$3,974,827	\$
Expenditures During FY 09:	\$57,216	\$4,121,560	\$
Per Capita Revenue:	\$51	\$39,140	\$
Per Capita Expenditures:	\$82	\$40,880	\$
Operating Income (loss):	-\$21,564	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	886.49%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$507,215	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$725	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$4,650,113	\$9,300,507	\$
Per Capita Debt:	\$179	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,096,051	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$42	\$132,386	\$
Revenue Collected During FY 09:	\$1,440,188	\$3,974,827	\$
Expenditures During FY 09:	\$1,514,521	\$4,121,560	\$
Per Capita Revenue:	\$55	\$39,140	\$
Per Capita Expenditures:	\$58	\$40,880	\$
Operating Income (loss):	-\$74,333	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	67.46%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$1,021,718	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$39	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Knox County Exposition and Auditorium Authority**

Unit Code: 048/005/09 County: KNOX

Fiscal Year End: 12/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$409,326

Equalized Assessed Valuation: \$1

Population: 52,906

Employees:

    Full Time: 2

    Part Time: 1

    Salaries Paid: \$100,657

#### Blended Component Units

Number Submitted = 1  
 ORPHEUM THEATRE OF GALESBURG, IL N

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$	\$282	\$7
Revenue Collected During FY 09:	\$1	\$69,203	\$15,716
Expenditures During FY 09:	\$1	\$69,361	\$14,140
Per Capita Revenue:	\$	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	\$	-\$157	\$
Ratio of Fund Balance to Expenditures:	0.00%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$1	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$28,715	\$9,300,507	\$
Per Capita Debt:	\$1	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,306,729	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$44	\$132,386	\$
Revenue Collected During FY 09:	\$453,601	\$3,974,827	\$
Expenditures During FY 09:	\$552,392	\$4,121,560	\$
Per Capita Revenue:	\$9	\$39,140	\$
Per Capita Expenditures:	\$10	\$40,880	\$
Operating Income (loss):	-\$98,791	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	399.70%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$2,207,938	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$42	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Knox County North Multi Township  
Tax Assessment District**

Unit Code: 048/070/24 County: KNOX

Fiscal Year End: 12/31/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$130,000

Equalized Assessed Valuation: \$1,574,333,165

Population: 7,952

Employees:

Full Time: 2

Part Time: 21

Salaries Paid: \$33,900

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$127,645	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$16	\$282	\$7
Revenue Collected During FY 09:	\$129,734	\$69,203	\$15,716
Expenditures During FY 09:	\$97,723	\$69,361	\$14,140
Per Capita Revenue:	\$16	\$606	\$6
Per Capita Expenditures:	\$12	\$546	\$5
Revenues over (under) Expenditures:	\$32,011	-\$157	\$
Ratio of Fund Balance to Expenditures:	163.38%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$159,656	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$20	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$164,800	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$1,242,278	\$9,300,507	\$
Per Capita Debt:	\$248	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$8,569,250	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,714	\$132,386	\$
Revenue Collected During FY 09:	\$1,386,123	\$3,974,827	\$
Expenditures During FY 09:	\$841,977	\$4,121,560	\$
Per Capita Revenue:	\$277	\$39,140	\$
Per Capita Expenditures:	\$168	\$40,880	\$
Operating Income (loss):	\$544,146	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	1082.38%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$9,113,396	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,823	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lake Bank-Two Mile Grove Cemetery District**

Unit Code: 054/010/04 County: LOGAN

Fiscal Year End: 7/1/2009

Accounting Method: Cash

Appropriation or Budget: \$30,000

Equalized Assessed Valuation: \$170,000

Population: 760

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$4,638

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$43,987	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$58	\$282	\$7
Revenue Collected During FY 09:	\$13,255	\$69,203	\$15,716
Expenditures During FY 09:	\$15,147	\$69,361	\$14,140
Per Capita Revenue:	\$17	\$606	\$6
Per Capita Expenditures:	\$20	\$546	\$5
Revenues over (under) Expenditures:	-\$1,892	-\$157	\$
Ratio of Fund Balance to Expenditures:	277.91%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$42,095	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$55	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,500	\$16,192	\$
Total Unreserved Funds:	\$15,487	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lake Bluff Mosquito Abatement District**

Unit Code: 049/020/11 County: LAKE

Fiscal Year End: 6/30/2009

Accounting Method: Cash

Appropriation or Budget: \$121,200

Equalized Assessed Valuation: \$837,563,189

Population: 6,300

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:	\$363,457	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$58	\$282	\$7
Revenue Collected During FY 09:	\$93,597	\$69,203	\$15,716
Expenditures During FY 09:	\$100,816	\$69,361	\$14,140
Per Capita Revenue:	\$15	\$606	\$6
Per Capita Expenditures:	\$16	\$546	\$5
Revenues over (under) Expenditures:	-\$7,219	-\$157	\$
Ratio of Fund Balance to Expenditures:	353.35%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$356,238	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$57	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$356,238	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Lake County Forest Preserve District**

Unit Code: 049/010/07 County: LAKE

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$147,401,000

Equalized Assessed Valuation: \$30,486,373,229

Population: 735,744

Employees:

    Full Time: 195

    Part Time: 395

    Salaries Paid: \$15,116,352

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$31,617,591	\$11,448,233	\$3,179,969
Per Capita Beginning Fund Balance:	\$43	\$248	\$43
Revenue Collected During FY 09:	\$32,662,619	\$9,102,284	\$2,644,698
Expenditures During FY 09:	\$31,470,981	\$8,554,497	\$2,835,360
Per Capita Revenue:	\$44	\$356	\$35
Per Capita Expenditures:	\$43	\$340	\$40
Revenues over (under) Expenditures:	\$1,191,638	\$547,787	\$127,319
Ratio of Fund Balance to Expenditures:	104.26%	198.33%	82.39%
Ending Fund Balance for FY 09:	\$32,812,425	\$11,955,087	\$3,279,258
Per Capita Ending Fund Balance:	\$45	\$263	\$44

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$104,997	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,492,672	\$8,811,163	\$236,376
Total Unrestricted Net Assets:	\$29,813,809	\$1,913,741	\$1,487,836



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$263,696,123	\$27,047,496	\$339,703
Per Capita Debt:	\$358	\$148	\$8
General Obligation Debt over EAV:	0.86%	13.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$59,468,338	\$3,197,630	\$
Per Capita Beginning Retained Earnings for FY 09:	\$81	\$24	\$
Revenue Collected During FY 09:	\$4,908,869	\$616,328	\$
Expenditures During FY 09:	\$4,656,756	\$586,497	\$
Per Capita Revenue:	\$7	\$6	\$
Per Capita Expenditures:	\$6	\$6	\$
Operating Income (loss):	\$252,113	\$29,830	\$
Ratio of Retained Earnings to Expenditures:	1277.44%	135.92%	0.00%
Ending Retained Earnings for FY 09:	\$59,487,322	\$3,332,770	\$
Per Capita Ending Retained Earnings:	\$81	\$24	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lake Marian River Conservancy District**

Unit Code: 045/010/14 County: KANE

Fiscal Year End: 6/30/2009

Accounting Method: Cash

Appropriation or Budget: \$168,825

Equalized Assessed Valuation: \$16,041,300

Population: 1,870

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:	\$223,715	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$120	\$282	\$7
Revenue Collected During FY 09:	\$24,930	\$69,203	\$15,716
Expenditures During FY 09:	\$76,612	\$69,361	\$14,140
Per Capita Revenue:	\$13	\$606	\$6
Per Capita Expenditures:	\$41	\$546	\$5
Revenues over (under) Expenditures:	-\$51,682	-\$157	\$
Ratio of Fund Balance to Expenditures:	224.55%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$172,033	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$92	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$172,033	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$627,551	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,255	\$132,386	\$
Revenue Collected During FY 09:	\$170,122	\$3,974,827	\$
Expenditures During FY 09:	\$171,199	\$4,121,560	\$
Per Capita Revenue:	\$340	\$39,140	\$
Per Capita Expenditures:	\$342	\$40,880	\$
Operating Income (loss):	-\$1,077	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	365.93%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$626,474	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,253	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lake-In-The-Hills Sanitary District**

Unit Code: **063/010/16** County: **MCHENRY**

Fiscal Year End: **4/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,361,100**

Equalized Assessed Valuation: **\$937,746,260**

Population: **30,000**

Employees:

Full Time:	11
Part Time:	5
Salaries Paid:	\$590,343

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$959,830	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$32	\$282	\$7
Revenue Collected During FY 09:	\$521,754	\$69,203	\$15,716
Expenditures During FY 09:	\$474,412	\$69,361	\$14,140
Per Capita Revenue:	\$17	\$606	\$6
Per Capita Expenditures:	\$16	\$546	\$5
Revenues over (under) Expenditures:	\$47,342	-\$157	\$
Ratio of Fund Balance to Expenditures:	212.30%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$1,007,172	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$34	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$1,007,172	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,000,000	\$9,300,507	\$
Per Capita Debt:	\$67	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$48,130,969	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,604	\$132,386	\$
Revenue Collected During FY 09:	\$3,205,234	\$3,974,827	\$
Expenditures During FY 09:	\$3,970,163	\$4,121,560	\$
Per Capita Revenue:	\$107	\$39,140	\$
Per Capita Expenditures:	\$132	\$40,880	\$
Operating Income (loss):	-\$764,929	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	1199.83%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$47,635,091	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,588	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$15,685,933	\$27,047,496	\$339,703
Per Capita Debt:	\$1,046	\$148	\$8
General Obligation Debt over EAV:	0.00%	13.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,197,630	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$24	\$
Revenue Collected During FY 09:	\$	\$616,328	\$
Expenditures During FY 09:	\$	\$586,497	\$
Per Capita Revenue:	\$	\$6	\$
Per Capita Expenditures:	\$	\$6	\$
Operating Income (loss):	\$	\$29,830	\$
Ratio of Retained Earnings to Expenditures:	0.00%	135.92%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,332,770	\$
Per Capita Ending Retained Earnings:	\$	\$24	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lanesville-Illiopolis Multi Township Tax Assessment District**

Unit Code: 083/030/24 County: SANGAMON

Fiscal Year End: 12/31/2009

Accounting Method: Cash

Appropriation or Budget: \$45,842

Equalized Assessed Valuation: \$35,633,554

Population: 1,505

Employees:

    Full Time: 4

    Part Time:

    Salaries Paid: \$10,565

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$40,894	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$27	\$282	\$7
Revenue Collected During FY 09:	\$16,523	\$69,203	\$15,716
Expenditures During FY 09:	\$14,007	\$69,361	\$14,140
Per Capita Revenue:	\$11	\$606	\$6
Per Capita Expenditures:	\$9	\$546	\$5
Revenues over (under) Expenditures:	\$2,516	-\$157	\$
Ratio of Fund Balance to Expenditures:	309.92%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$43,410	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$29	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$43,410	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	LaSalle Co Soil And Water Conservation District		
<b>Unit Code:</b>	050/010/17	<b>County:</b>	LASALLE
<b>Fiscal Year End:</b>	6/30/2009		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$223,891		
<b>Equalized Assessed Valuation:</b>	\$2,437,420,499		
<b>Population:</b>	112,474		
<b>Employees:</b>			
	<b>Full Time:</b>		2
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>		\$78,109

Blended Component Units
Number Submitted = 1
LaSalle County Soil & Water Conservation Distri

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$397,158	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$4	\$282	\$7
Revenue Collected During FY 09:	\$202,115	\$69,203	\$15,716
Expenditures During FY 09:	\$164,737	\$69,361	\$14,140
Per Capita Revenue:	\$2	\$606	\$6
Per Capita Expenditures:	\$1	\$546	\$5
Revenues over (under) Expenditures:	\$37,378	-\$157	\$
Ratio of Fund Balance to Expenditures:	263.78%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$434,536	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$4	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,750	\$9,118	\$
Total Unrestricted Net Assets:	\$436,560	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lawrence Co Soil And Water Conservation District**

Unit Code: 051/010/17 County: LAWRENCE

Fiscal Year End: 6/30/2009

Accounting Method: Cash

Appropriation or Budget: \$93,362

Equalized Assessed Valuation: \$10,077,299,100

Population: 15,972

Employees:

    Full Time: 1

    Part Time: 1

    Salaries Paid: \$39,553

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$127,307	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$8	\$282	\$7
Revenue Collected During FY 09:	\$121,370	\$69,203	\$15,716
Expenditures During FY 09:	\$83,957	\$69,361	\$14,140
Per Capita Revenue:	\$8	\$606	\$6
Per Capita Expenditures:	\$5	\$546	\$5
Revenues over (under) Expenditures:	\$37,413	-\$157	\$
Ratio of Fund Balance to Expenditures:	196.20%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$164,720	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$10	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,416	\$9,118	\$
Total Unrestricted Net Assets:	\$70,670	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Leroy-Manchester Multi Township  
Tax Assessment District**

Unit Code: **004/025/24** County: **BOONE**

Fiscal Year End: **3/31/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,400**

Equalized Assessed Valuation: **\$48,763,122**

Population: **1,473**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$7,383**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,919	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$5	\$282	\$7
Revenue Collected During FY 09:	\$10,814	\$69,203	\$15,716
Expenditures During FY 09:	\$10,984	\$69,361	\$14,140
Per Capita Revenue:	\$7	\$606	\$6
Per Capita Expenditures:	\$7	\$546	\$5
Revenues over (under) Expenditures:	-\$170	-\$157	\$
Ratio of Fund Balance to Expenditures:	61.44%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$6,749	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$5	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lewistown Township Cemetery District**

Unit Code: 029/045/04 County: Fulton

Fiscal Year End: 3/31/2009

Accounting Method: Cash

Appropriation or Budget: \$118,450

Equalized Assessed Valuation: \$22,977,875

Population: 3,151

Employees:

    Full Time: 1

    Part Time: 3

    Salaries Paid: \$37,329

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$137,578	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$44	\$282	\$7
Revenue Collected During FY 09:	\$72,122	\$69,203	\$15,716
Expenditures During FY 09:	\$100,231	\$69,361	\$14,140
Per Capita Revenue:	\$23	\$606	\$6
Per Capita Expenditures:	\$32	\$546	\$5
Revenues over (under) Expenditures:	-\$28,109	-\$157	\$
Ratio of Fund Balance to Expenditures:	109.22%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$109,469	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$35	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$349,415	\$9,300,507	\$
Per Capita Debt:	\$291	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$683,536	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$570	\$132,386	\$
Revenue Collected During FY 09:	\$412,829	\$3,974,827	\$
Expenditures During FY 09:	\$410,604	\$4,121,560	\$
Per Capita Revenue:	\$344	\$39,140	\$
Per Capita Expenditures:	\$342	\$40,880	\$
Operating Income (loss):	\$2,225	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	167.01%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$685,761	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$571	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Limestone-Walters Public Water Service District**

Unit Code: 072/020/19 County: Peoria

Fiscal Year End: 3/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$578,300

Equalized Assessed Valuation: \$19,273,303

Population: 1,400

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:	\$	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$	\$282	\$7
Revenue Collected During FY 09:	\$	\$69,203	\$15,716
Expenditures During FY 09:	\$	\$69,361	\$14,140
Per Capita Revenue:	\$	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	\$	-\$157	\$
Ratio of Fund Balance to Expenditures:	0.00%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$350,000	\$9,300,507	\$
Per Capita Debt:	\$250	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$2,753,106	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,967	\$132,386	\$
Revenue Collected During FY 09:	\$312,565	\$3,974,827	\$
Expenditures During FY 09:	\$286,140	\$4,121,560	\$
Per Capita Revenue:	\$223	\$39,140	\$
Per Capita Expenditures:	\$204	\$40,880	\$
Operating Income (loss):	\$26,425	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	971.39%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$2,779,531	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,985	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lincoln-Maryland Multi Township  
Tax Assessment District**

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:	\$26,250	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$26	\$282	\$7
Revenue Collected During FY 09:	\$7,338	\$69,203	\$15,716
Expenditures During FY 09:	\$6,380	\$69,361	\$14,140
Per Capita Revenue:	\$7	\$606	\$6
Per Capita Expenditures:	\$6	\$546	\$5
Revenues over (under) Expenditures:	\$958	-\$157	\$
Ratio of Fund Balance to Expenditures:	426.46%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$27,208	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$27	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000**

#### 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:	\$	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$	\$282	\$7
Revenue Collected During FY 09:	\$	\$69,203	\$15,716
Expenditures During FY 09:	\$	\$69,361	\$14,140
Per Capita Revenue:	\$	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	\$	-\$157	\$
Ratio of Fund Balance to Expenditures:	0.00%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,799,926	\$9,300,507	\$
Per Capita Debt:	\$253	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$11,616,558	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$774	\$132,386	\$
Revenue Collected During FY 09:	\$1,061,316	\$3,974,827	\$
Expenditures During FY 09:	\$476,346	\$4,121,560	\$
Per Capita Revenue:	\$71	\$39,140	\$
Per Capita Expenditures:	\$32	\$40,880	\$
Operating Income (loss):	\$584,970	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	2561.48%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$12,201,528	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$813	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$165,000	\$9,300,507	\$
Per Capita Debt:	\$24	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Loami-Maxwell-Talkington Multi Township Tax Assessment District**

Unit Code: 083/040/24 County: SANGAMON

Fiscal Year End: 3/31/2009

Accounting Method: Cash

Appropriation or Budget: \$54,800

Equalized Assessed Valuation: \$29,652,368

Population: 785

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$7,018

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$37,252	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$47	\$282	\$7
Revenue Collected During FY 09:	\$19,986	\$69,203	\$15,716
Expenditures During FY 09:	\$13,464	\$69,361	\$14,140
Per Capita Revenue:	\$25	\$606	\$6
Per Capita Expenditures:	\$17	\$546	\$5
Revenues over (under) Expenditures:	\$6,522	-\$157	\$
Ratio of Fund Balance to Expenditures:	325.12%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$43,774	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$56	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### 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:	\$2,397	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$2	\$282	\$7
Revenue Collected During FY 09:	\$15,028	\$69,203	\$15,716
Expenditures During FY 09:	\$5,610	\$69,361	\$14,140
Per Capita Revenue:	\$15	\$606	\$6
Per Capita Expenditures:	\$6	\$546	\$5
Revenues over (under) Expenditures:	\$9,418	-\$157	\$
Ratio of Fund Balance to Expenditures:	210.61%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$11,815	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$12	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$11,815	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Logan Co Soil And Water Conservation District**

Unit Code: 054/010/17 County: LOGAN

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$380,812

Equalized Assessed Valuation: \$403,950,574

Population: 29,788

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$88,902

#### 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:	\$228,112	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$8	\$282	\$7
Revenue Collected During FY 09:	\$317,739	\$69,203	\$15,716
Expenditures During FY 09:	\$349,893	\$69,361	\$14,140
Per Capita Revenue:	\$11	\$606	\$6
Per Capita Expenditures:	\$12	\$546	\$5
Revenues over (under) Expenditures:	-\$32,154	-\$157	\$
Ratio of Fund Balance to Expenditures:	56.01%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$195,958	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$7	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,703	\$9,118	\$
Total Unrestricted Net Assets:	\$116,955	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Logan-Trivoli #4 Multi Township Tax Assessment District**

Unit Code: 072/025/24 County: PEORIA

Fiscal Year End: 12/31/2009

Accounting Method: Cash

Appropriation or Budget: \$21,610

Equalized Assessed Valuation: \$77,030,836

Population: 4,126

Employees:

    Full Time: 6

    Part Time:

    Salaries Paid: \$10,900

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$27,442	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$7	\$282	\$7
Revenue Collected During FY 09:	\$15,301	\$69,203	\$15,716
Expenditures During FY 09:	\$14,761	\$69,361	\$14,140
Per Capita Revenue:	\$4	\$606	\$6
Per Capita Expenditures:	\$4	\$546	\$5
Revenues over (under) Expenditures:	\$540	-\$157	\$
Ratio of Fund Balance to Expenditures:	189.57%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$27,982	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$7	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000**

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**Employees:**

**Full Time:**

**Part Time:**

**Salaries Paid:**

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$449,839	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$326	\$282	\$7
Revenue Collected During FY 09:	\$268,726	\$69,203	\$15,716
Expenditures During FY 09:	\$409,165	\$69,361	\$14,140
Per Capita Revenue:	\$195	\$606	\$6
Per Capita Expenditures:	\$297	\$546	\$5
Revenues over (under) Expenditures:	-\$140,439	-\$157	\$
Ratio of Fund Balance to Expenditures:	75.62%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$309,400	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$224	\$343	\$8
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$309,400	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$2,240,000	\$9,300,507	\$
Per Capita Debt:	\$1,624	\$69,396	\$
General Obligation Debt over EAV:	9.57%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Lovejoy-Milford-Prairie Green-Stockland Multi Township Tax**

Unit Code: **038/050/24** County: **IROQUOIS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$23,403**

Equalized Assessed Valuation: **\$33,153,593**

Population: **3,149**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$13,015**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$11,938	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$4	\$282	\$7
Revenue Collected During FY 09:	\$23,369	\$69,203	\$15,716
Expenditures During FY 09:	\$20,908	\$69,361	\$14,140
Per Capita Revenue:	\$7	\$606	\$6
Per Capita Expenditures:	\$7	\$546	\$5
Revenues over (under) Expenditures:	\$2,461	-\$157	\$
Ratio of Fund Balance to Expenditures:	68.87%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$14,399	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$5	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$	\$63,151	\$



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$9,300,507	\$
Per Capita Debt:	\$	\$69,396	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$132,386	\$
Revenue Collected During FY 09:	\$	\$3,974,827	\$
Expenditures During FY 09:	\$	\$4,121,560	\$
Per Capita Revenue:	\$	\$39,140	\$
Per Capita Expenditures:	\$	\$40,880	\$
Operating Income (loss):	\$	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	0.00%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$	\$139,039	\$