



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Salem Airport Authority**

Unit Code: **058/010/03** County: **MARION**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$134,648**

Equalized Assessed Valuation: **\$82,202,272**

Population: **7,909**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$9,167**

#### 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:	\$145,205	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$18	\$282	\$7
Revenue Collected During FY 09:	\$195,628	\$69,203	\$15,716
Expenditures During FY 09:	\$165,967	\$69,361	\$14,140
Per Capita Revenue:	\$25	\$606	\$6
Per Capita Expenditures:	\$21	\$546	\$5
Revenues over (under) Expenditures:	\$29,661	-\$157	\$
Ratio of Fund Balance to Expenditures:	105.36%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$174,866	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$22	\$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:	\$180,781	\$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:	\$84,000	\$9,300,507	\$
Per Capita Debt:	\$11	\$69,396	\$
General Obligation Debt over EAV:	0.10%	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: **Saline Co Soil And Water Conservation District**

Unit Code: **082/010/17** County: **SALINE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$101,462**

Equalized Assessed Valuation: **\$170,907,903**

Population: **26,551**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$60,720**

#### 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:	\$268,279	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$10	\$282	\$7
Revenue Collected During FY 09:	\$105,005	\$69,203	\$15,716
Expenditures During FY 09:	\$141,613	\$69,361	\$14,140
Per Capita Revenue:	\$4	\$606	\$6
Per Capita Expenditures:	\$5	\$546	\$5
Revenues over (under) Expenditures:	-\$36,608	-\$157	\$
Ratio of Fund Balance to Expenditures:	163.59%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$231,671	\$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:	\$105,005	\$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:	\$16,505,000	\$9,300,507	\$
Per Capita Debt:	\$660	\$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:	\$7,725,498	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$309	\$132,386	\$
Revenue Collected During FY 09:	\$3,173,288	\$3,974,827	\$
Expenditures During FY 09:	\$3,782,667	\$4,121,560	\$
Per Capita Revenue:	\$127	\$39,140	\$
Per Capita Expenditures:	\$151	\$40,880	\$
Operating Income (loss):	-\$609,379	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	188.12%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$7,116,119	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$285	\$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:	\$7,394,318	\$9,300,507	\$
Per Capita Debt:	\$328	\$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:	\$7,158,609	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$318	\$132,386	\$
Revenue Collected During FY 09:	\$2,090,038	\$3,974,827	\$
Expenditures During FY 09:	\$2,445,907	\$4,121,560	\$
Per Capita Revenue:	\$93	\$39,140	\$
Per Capita Expenditures:	\$109	\$40,880	\$
Operating Income (loss):	-\$355,869	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	286.58%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$7,009,445	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$311	\$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: **San Jose Sanitary District**

Unit Code: **060/010/16** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,640**

Equalized Assessed Valuation: **\$4,181,852**

Population: **696**

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:	\$15,954	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$23	\$282	\$7
Revenue Collected During FY 09:	\$6,205	\$69,203	\$15,716
Expenditures During FY 09:	\$2,343	\$69,361	\$14,140
Per Capita Revenue:	\$9	\$606	\$6
Per Capita Expenditures:	\$3	\$546	\$5
Revenues over (under) Expenditures:	\$3,862	-\$157	\$
Ratio of Fund Balance to Expenditures:	845.75%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$19,816	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$28	\$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: Sangamon Valley Public Water Service District

Unit Code: 083/010/19 County: SANGAMON

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$961,942

Equalized Assessed Valuation: \$

Population: 4,350

Employees:

    Full Time: 5

    Part Time: 3

    Salaries Paid: \$200,914

**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:	\$1,976,872	\$9,300,507	\$
Per Capita Debt:	\$454	\$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:	\$4,504,728	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,036	\$132,386	\$
Revenue Collected During FY 09:	\$991,407	\$3,974,827	\$
Expenditures During FY 09:	\$961,942	\$4,121,560	\$
Per Capita Revenue:	\$228	\$39,140	\$
Per Capita Expenditures:	\$221	\$40,880	\$
Operating Income (loss):	\$29,465	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	471.36%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$4,534,193	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,042	\$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: **Saunemin, Pleasant Ridge, Union, Charlotte Multi Township Tax**

Unit Code: 053/060/24 County: LIVINGSTON

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$20,600

Equalized Assessed Valuation: \$27,760,364

Population: 1,437

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$10,960

#### 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:	\$13,114	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$9	\$282	\$7
Revenue Collected During FY 09:	\$13,383	\$69,203	\$15,716
Expenditures During FY 09:	\$12,855	\$69,361	\$14,140
Per Capita Revenue:	\$9	\$606	\$6
Per Capita Expenditures:	\$9	\$546	\$5
Revenues over (under) Expenditures:	\$528	-\$157	\$
Ratio of Fund Balance to Expenditures:	106.12%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$13,642	\$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:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$13,642	\$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:	\$1,500,029	\$27,047,496	\$339,703
Per Capita Debt:	\$209	\$148	\$8
General Obligation Debt over EAV:	1.93%	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

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

#### Local Government Profile

Unit Name: **Schuyler #1 Multi Township Tax Assessment District**

Unit Code: 084/010/24 County: SCHUYLER

Fiscal Year End: 3/31/2009

Accounting Method: Cash

Appropriation or Budget: \$14,249

Equalized Assessed Valuation: \$21,867,148

Population: 1,341

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$7,020

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$19,644	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$15	\$282	\$7
Revenue Collected During FY 09:	\$11,122	\$69,203	\$15,716
Expenditures During FY 09:	\$10,418	\$69,361	\$14,140
Per Capita Revenue:	\$8	\$606	\$6
Per Capita Expenditures:	\$8	\$546	\$5
Revenues over (under) Expenditures:	\$704	-\$157	\$
Ratio of Fund Balance to Expenditures:	195.32%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$20,348	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$15	\$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	\$





# 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

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$41,360	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$112	\$282	\$7
Revenue Collected During FY 09:	\$51,429	\$69,203	\$15,716
Expenditures During FY 09:	\$73,106	\$69,361	\$14,140
Per Capita Revenue:	\$139	\$606	\$6
Per Capita Expenditures:	\$198	\$546	\$5
Revenues over (under) Expenditures:	-\$21,677	-\$157	\$
Ratio of Fund Balance to Expenditures:	26.92%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$19,683	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$53	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$41,693	\$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:	\$7,000	\$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

#### 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:	\$158,640	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$373	\$282	\$7
Revenue Collected During FY 09:	\$46,188	\$69,203	\$15,716
Expenditures During FY 09:	\$70,226	\$69,361	\$14,140
Per Capita Revenue:	\$109	\$606	\$6
Per Capita Expenditures:	\$165	\$546	\$5
Revenues over (under) Expenditures:	-\$24,038	-\$157	\$
Ratio of Fund Balance to Expenditures:	191.67%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$134,602	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$317	\$343	\$8
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$176,012	\$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:	\$	\$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: **Scott #5 Road District**

Unit Code: **085/050/15** County: **SCOTT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,250**

Equalized Assessed Valuation: **\$4,413,353**

Population: **3,500**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$19,637**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$68,936	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$20	\$282	\$7
Revenue Collected During FY 09:	\$55,524	\$69,203	\$15,716
Expenditures During FY 09:	\$74,606	\$69,361	\$14,140
Per Capita Revenue:	\$16	\$606	\$6
Per Capita Expenditures:	\$21	\$546	\$5
Revenues over (under) Expenditures:	-\$19,082	-\$157	\$
Ratio of Fund Balance to Expenditures:	66.82%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$49,854	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$14	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$53,384	\$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: **Scott #6 Road District**

Unit Code: **085/060/15** County: **SCOTT**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$95,375**

Equalized Assessed Valuation: **\$3,784,556**

Population: **220**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$11,405**

#### 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:	\$89,351	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$406	\$282	\$7
Revenue Collected During FY 09:	\$39,536	\$69,203	\$15,716
Expenditures During FY 09:	\$63,868	\$69,361	\$14,140
Per Capita Revenue:	\$180	\$606	\$6
Per Capita Expenditures:	\$290	\$546	\$5
Revenues over (under) Expenditures:	-\$24,332	-\$157	\$
Ratio of Fund Balance to Expenditures:	101.80%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$65,019	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$296	\$343	\$8
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$104,477	\$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:	\$	\$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: **Scott Co Soil And Water Conservation District**

Unit Code: **085/010/17** County: **SCOTT**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$135,000**

Equalized Assessed Valuation: **\$62,691,341**

Population: **5,537**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$46,443**

#### 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:	\$88,508	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$16	\$282	\$7
Revenue Collected During FY 09:	\$67,527	\$69,203	\$15,716
Expenditures During FY 09:	\$87,704	\$69,361	\$14,140
Per Capita Revenue:	\$12	\$606	\$6
Per Capita Expenditures:	\$16	\$546	\$5
Revenues over (under) Expenditures:	-\$20,177	-\$157	\$
Ratio of Fund Balance to Expenditures:	77.91%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$68,331	\$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:	\$	\$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: **Selby-Leepertown #10 Multi Township Tax Assessment District**

Unit Code: 006/050/24 County: BUREAU

Fiscal Year End: 3/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,450

Equalized Assessed Valuation: \$24,345,175

Population: 4,100

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$5,000

#### 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:	\$12,827	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$3	\$282	\$7
Revenue Collected During FY 09:	\$6,643	\$69,203	\$15,716
Expenditures During FY 09:	\$6,568	\$69,361	\$14,140
Per Capita Revenue:	\$2	\$606	\$6
Per Capita Expenditures:	\$2	\$546	\$5
Revenues over (under) Expenditures:	\$75	-\$157	\$
Ratio of Fund Balance to Expenditures:	196.44%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$12,902	\$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:	\$12,902	\$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:	\$75,092	\$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:	\$	\$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: **Seymour Water Service District**

Unit Code: **010/300/19** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$78,550**

Equalized Assessed Valuation: **\$**

Population: **500**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$3,695**

#### 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:	\$	\$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
<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:	\$	\$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:	\$218,000	\$9,300,507	\$
Per Capita Debt:	\$436	\$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:	\$78,451	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$157	\$132,386	\$
Revenue Collected During FY 09:	\$80,417	\$3,974,827	\$
Expenditures During FY 09:	\$66,848	\$4,121,560	\$
Per Capita Revenue:	\$161	\$39,140	\$
Per Capita Expenditures:	\$134	\$40,880	\$
Operating Income (loss):	\$13,569	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	137.66%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$92,020	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$184	\$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: Shannon Cemetery District

Unit Code: 008/010/04 County: CARROLL

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$24,000

Equalized Assessed Valuation: \$15,394,558

Population: 795

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$4,531

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$30,784	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$39	\$282	\$7
Revenue Collected During FY 09:	\$11,410	\$69,203	\$15,716
Expenditures During FY 09:	\$23,786	\$69,361	\$14,140
Per Capita Revenue:	\$14	\$606	\$6
Per Capita Expenditures:	\$30	\$546	\$5
Revenues over (under) Expenditures:	-\$12,376	-\$157	\$
Ratio of Fund Balance to Expenditures:	77.39%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$18,408	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$23	\$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:	\$17,000	\$9,118	\$
Total Unrestricted Net Assets:	\$25,194	\$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:	\$623,204	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$10	\$132,386	\$
Revenue Collected During FY 09:	\$2,783,655	\$3,974,827	\$
Expenditures During FY 09:	\$2,105,040	\$4,121,560	\$
Per Capita Revenue:	\$45	\$39,140	\$
Per Capita Expenditures:	\$34	\$40,880	\$
Operating Income (loss):	\$678,615	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	61.84%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$1,301,819	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$21	\$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: **Shawneetown Port District**

Unit Code: 030/010/25      County: GALLATIN

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$87,322

Equalized Assessed Valuation: \$

Population: 1

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$7,827

#### 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:	\$157,353	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$157,353	\$282	\$7
Revenue Collected During FY 09:	\$114,273	\$69,203	\$15,716
Expenditures During FY 09:	\$87,322	\$69,361	\$14,140
Per Capita Revenue:	\$114,273	\$606	\$6
Per Capita Expenditures:	\$87,322	\$546	\$5
Revenues over (under) Expenditures:	\$26,951	-\$157	\$
Ratio of Fund Balance to Expenditures:	212.38%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$185,454	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$185,454	\$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:	\$185,454	\$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: **Sheridan Sanitary District**

Unit Code: 050/010/16 County: LASALLE

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$308,111

Equalized Assessed Valuation: \$15,688,324

Population: 1,800

Employees:

    Full Time: 2

    Part Time: 3

    Salaries Paid: \$96,838

**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:	\$364,404	\$9,300,507	\$
Per Capita Debt:	\$202	\$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:	\$323,658	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$180	\$132,386	\$
Revenue Collected During FY 09:	\$243,687	\$3,974,827	\$
Expenditures During FY 09:	\$291,297	\$4,121,560	\$
Per Capita Revenue:	\$135	\$39,140	\$
Per Capita Expenditures:	\$162	\$40,880	\$
Operating Income (loss):	-\$47,610	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	115.96%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$337,783	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$188	\$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:** Sheridan-Prairie Creek #7 Multi Township Tax Assessment District  
**Unit Code:** 054/035/24      **County:** LOGAN  
**Fiscal Year End:** 3/31/2009  
**Accounting Method:** Cash  
**Appropriation or Budget:** \$6,972  
**Equalized Assessed Valuation:** \$22,650,266  
**Population:** 1,088  
**Employees:**  
     **Full Time:** \_\_\_\_\_  
     **Part Time:** 5  
     **Salaries Paid:** \$3,556

#### 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:	\$5,631	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$5	\$282	\$7
Revenue Collected During FY 09:	\$4,120	\$69,203	\$15,716
Expenditures During FY 09:	\$6,044	\$69,361	\$14,140
Per Capita Revenue:	\$4	\$606	\$6
Per Capita Expenditures:	\$6	\$546	\$5
Revenues over (under) Expenditures:	-\$1,924	-\$157	\$
Ratio of Fund Balance to Expenditures:	61.33%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$3,707	\$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:	\$	\$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:	\$	\$27,047,496	\$339,703
Per Capita Debt:	\$	\$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

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:	\$865,000	\$9,300,507	\$
Per Capita Debt:	\$2,544	\$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:	\$1,106,071	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$3,253	\$132,386	\$
Revenue Collected During FY 09:	\$113,560	\$3,974,827	\$
Expenditures During FY 09:	\$142,004	\$4,121,560	\$
Per Capita Revenue:	\$334	\$39,140	\$
Per Capita Expenditures:	\$418	\$40,880	\$
Operating Income (loss):	-\$28,444	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	758.87%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$1,077,627	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$3,169	\$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: South Fulton Water Service District

Unit Code: 029/010/19 County: Fulton

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$288,731

Equalized Assessed Valuation: \$

Population: 1,589

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$21,392

#### 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:	\$2,392,000	\$9,300,507	\$
Per Capita Debt:	\$1,505	\$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:	\$2,269,225	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,428	\$132,386	\$
Revenue Collected During FY 09:	\$565,346	\$3,974,827	\$
Expenditures During FY 09:	\$257,365	\$4,121,560	\$
Per Capita Revenue:	\$356	\$39,140	\$
Per Capita Expenditures:	\$162	\$40,880	\$
Operating Income (loss):	\$307,981	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	1001.38%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$2,577,206	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,622	\$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: **South Lyons Township Sanitary District**

Unit Code: 016/180/16 County: COOK

Fiscal Year End: 5/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,572,065

Equalized Assessed Valuation: \$295,069,054

Population: 5,991

Employees:

    Full Time: 2

    Part Time: 1

    Salaries Paid: \$109,026

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$83,889	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$14	\$282	\$7
Revenue Collected During FY 09:	\$282,749	\$69,203	\$15,716
Expenditures During FY 09:	\$377,999	\$69,361	\$14,140
Per Capita Revenue:	\$47	\$606	\$6
Per Capita Expenditures:	\$63	\$546	\$5
Revenues over (under) Expenditures:	-\$95,250	-\$157	\$
Ratio of Fund Balance to Expenditures:	16.58%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$62,659	\$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:	\$	\$9,118	\$
Total Unrestricted Net Assets:	\$62,659	\$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:	\$524,286	\$9,300,507	\$
Per Capita Debt:	\$88	\$69,396	\$
General Obligation Debt over EAV:	0.05%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,510,288	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$920	\$132,386	\$
Revenue Collected During FY 09:	\$639,601	\$3,974,827	\$
Expenditures During FY 09:	\$223,786	\$4,121,560	\$
Per Capita Revenue:	\$107	\$39,140	\$
Per Capita Expenditures:	\$37	\$40,880	\$
Operating Income (loss):	\$415,815	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	2615.04%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$5,852,083	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$977	\$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: **South Otter-South Palmyra Multi Township Tax Assessment District**

Unit Code: **056/010/24** County: **MACOUPIN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$18,900**

Equalized Assessed Valuation: **\$14,241,774**

Population: **1,214**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$11,300**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$27,230	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$22	\$282	\$7
Revenue Collected During FY 09:	\$14,154	\$69,203	\$15,716
Expenditures During FY 09:	\$12,258	\$69,361	\$14,140
Per Capita Revenue:	\$12	\$606	\$6
Per Capita Expenditures:	\$10	\$546	\$5
Revenues over (under) Expenditures:	\$1,896	-\$157	\$
Ratio of Fund Balance to Expenditures:	237.61%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$29,126	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$24	\$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: **South Palmyra Rural Water Service District**

Unit Code: 056/020/19 County: Macoupin

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$225,000

Equalized Assessed Valuation: \$

Population: 400

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$18,200

#### 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:	\$810,000	\$9,300,507	\$
Per Capita Debt:	\$2,025	\$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:	\$1,593,156	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$3,983	\$132,386	\$
Revenue Collected During FY 09:	\$156,559	\$3,974,827	\$
Expenditures During FY 09:	\$182,264	\$4,121,560	\$
Per Capita Revenue:	\$391	\$39,140	\$
Per Capita Expenditures:	\$456	\$40,880	\$
Operating Income (loss):	-\$25,705	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	859.99%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$1,567,451	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$3,919	\$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: **South Palos Township Sanitary District**

Unit Code: **016/190/16** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,049,313**

Equalized Assessed Valuation: **\$69,621,647**

Population: **1,800**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$79,651**

#### 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:	\$84,762	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$47	\$282	\$7
Revenue Collected During FY 09:	\$127,604	\$69,203	\$15,716
Expenditures During FY 09:	\$	\$69,361	\$14,140
Per Capita Revenue:	\$71	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	\$127,604	-\$157	\$
Ratio of Fund Balance to Expenditures:	0.00%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$157,860	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$88	\$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:	-\$837,682	\$9,118	\$
Total Unrestricted Net Assets:	\$126,501	\$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:	\$940,000	\$9,300,507	\$
Per Capita Debt:	\$522	\$69,396	\$
General Obligation Debt over EAV:	1.35%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$7,012,111	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$3,896	\$132,386	\$
Revenue Collected During FY 09:	\$525,374	\$3,974,827	\$
Expenditures During FY 09:	\$780,733	\$4,121,560	\$
Per Capita Revenue:	\$292	\$39,140	\$
Per Capita Expenditures:	\$434	\$40,880	\$
Operating Income (loss):	-\$255,359	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	877.35%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$6,849,783	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$3,805	\$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:	\$150,240	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$259	\$132,386	\$
Revenue Collected During FY 09:	\$33,544	\$3,974,827	\$
Expenditures During FY 09:	\$22,068	\$4,121,560	\$
Per Capita Revenue:	\$58	\$39,140	\$
Per Capita Expenditures:	\$38	\$40,880	\$
Operating Income (loss):	\$11,476	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	732.81%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$161,716	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$279	\$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:	\$3,200,000	\$9,300,507	\$
Per Capita Debt:	\$111	\$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:	\$5,038,008	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$174	\$132,386	\$
Revenue Collected During FY 09:	\$4,400,449	\$3,974,827	\$
Expenditures During FY 09:	\$4,514,962	\$4,121,560	\$
Per Capita Revenue:	\$152	\$39,140	\$
Per Capita Expenditures:	\$156	\$40,880	\$
Operating Income (loss):	-\$114,513	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	109.05%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$4,923,495	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$170	\$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:	\$378,831	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$126	\$132,386	\$
Revenue Collected During FY 09:	\$480,467	\$3,974,827	\$
Expenditures During FY 09:	\$479,968	\$4,121,560	\$
Per Capita Revenue:	\$160	\$39,140	\$
Per Capita Expenditures:	\$160	\$40,880	\$
Operating Income (loss):	\$499	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	79.03%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$379,330	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$126	\$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: **Southeast Mc Lean County Water Authority**

Unit Code: 064/050/41 County: MCLEAN

Fiscal Year End: 12/31/2009

Accounting Method: Cash

Appropriation or Budget: \$14,000

Equalized Assessed Valuation: \$205,070,093

Population: 6,335

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$210

#### 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:	\$5,034	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$1	\$282	\$7
Revenue Collected During FY 09:	\$14,164	\$69,203	\$15,716
Expenditures During FY 09:	\$6,561	\$69,361	\$14,140
Per Capita Revenue:	\$2	\$606	\$6
Per Capita Expenditures:	\$1	\$546	\$5
Revenues over (under) Expenditures:	\$7,603	-\$157	\$
Ratio of Fund Balance to Expenditures:	192.61%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$12,637	\$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:	\$21,018	\$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: **Southeastern Tazewell Multi Township Tax Assessment District**

Unit Code: 090/050/24 County: TAZEWELL

Fiscal Year End: 3/31/2009

Accounting Method: Cash

Appropriation or Budget: \$22,000

Equalized Assessed Valuation: \$84,725,118

Population: 4,434

Employees:

    Full Time: 9

    Part Time:

    Salaries Paid: \$10,685

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$6,817	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$2	\$282	\$7
Revenue Collected During FY 09:	\$20,878	\$69,203	\$15,716
Expenditures During FY 09:	\$17,334	\$69,361	\$14,140
Per Capita Revenue:	\$5	\$606	\$6
Per Capita Expenditures:	\$4	\$546	\$5
Revenues over (under) Expenditures:	\$3,544	-\$157	\$
Ratio of Fund Balance to Expenditures:	261.69%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$45,361	\$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:	\$	\$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:	\$	\$27,047,496	\$339,703
Per Capita Debt:	\$	\$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

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

#### Local Government Profile

<b>Unit Name:</b>	Southlake Mosquito Abatement District		
<b>Unit Code:</b>	049/010/11	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2009		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$526,000		
<b>Equalized Assessed Valuation:</b>	\$4,910,865,699		
<b>Population:</b>	70,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>		\$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$621,166	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$9	\$282	\$7
Revenue Collected During FY 09:	\$530,238	\$69,203	\$15,716
Expenditures During FY 09:	\$443,615	\$69,361	\$14,140
Per Capita Revenue:	\$8	\$606	\$6
Per Capita Expenditures:	\$6	\$546	\$5
Revenues over (under) Expenditures:	\$86,623	-\$157	\$
Ratio of Fund Balance to Expenditures:	159.55%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$707,789	\$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:	\$707,789	\$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:	\$	\$27,047,496	\$339,703
Per Capita Debt:	\$	\$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

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

#### Local Government Profile

Unit Name: **Southwest Guaranteed Home Equity Program**

Unit Code: 016/003/26 County: COOK

Fiscal Year End: 12/31/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$115,049

Equalized Assessed Valuation: \$381,093,742

Population: 39,126

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$22,275

#### 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:	\$2,210,063	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$56	\$282	\$7
Revenue Collected During FY 09:	\$170,843	\$69,203	\$15,716
Expenditures During FY 09:	\$63,498	\$69,361	\$14,140
Per Capita Revenue:	\$4	\$606	\$6
Per Capita Expenditures:	\$2	\$546	\$5
Revenues over (under) Expenditures:	\$107,345	-\$157	\$
Ratio of Fund Balance to Expenditures:	3649.58%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$2,317,408	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$59	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,317,408	\$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: Southwest Regional Port District

Unit Code: 088/010/25 County: ST. CLAIR

Fiscal Year End: 3/31/2009

Accounting Method: Cash

Appropriation or Budget: \$63,000

Equalized Assessed Valuation: \$1

Population: 15,000

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$33,645

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$263,888	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$18	\$282	\$7
Revenue Collected During FY 09:	\$15,781	\$69,203	\$15,716
Expenditures During FY 09:	\$62,075	\$69,361	\$14,140
Per Capita Revenue:	\$1	\$606	\$6
Per Capita Expenditures:	\$4	\$546	\$5
Revenues over (under) Expenditures:	-\$46,294	-\$157	\$
Ratio of Fund Balance to Expenditures:	350.53%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$217,594	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$15	\$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:	\$217,594	\$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: **Sparta Airport Authority**

Unit Code: **079/010/03** County: **RANDOLPH**

Fiscal Year End: **5/31/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,243,500**

Equalized Assessed Valuation: **\$65,394,462**

Population: **5,000**

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:	\$569,880	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$114	\$282	\$7
Revenue Collected During FY 09:	\$213,008	\$69,203	\$15,716
Expenditures During FY 09:	\$123,577	\$69,361	\$14,140
Per Capita Revenue:	\$43	\$606	\$6
Per Capita Expenditures:	\$25	\$546	\$5
Revenues over (under) Expenditures:	\$89,431	-\$157	\$
Ratio of Fund Balance to Expenditures:	533.52%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$659,311	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$132	\$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:	\$28,500	\$9,118	\$
Total Unrestricted Net Assets:	\$654,830	\$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: **Sparta Public Building Commission**

Unit Code: 079/010/33 County: Randolph

Fiscal Year End: 6/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$42,000

Equalized Assessed Valuation: \$34,950,000

Population: 4,500

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:	\$45,700	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$10	\$282	\$7
Revenue Collected During FY 09:	\$1,846	\$69,203	\$15,716
Expenditures During FY 09:	\$1,200	\$69,361	\$14,140
Per Capita Revenue:	\$	\$606	\$6
Per Capita Expenditures:	\$	\$546	\$5
Revenues over (under) Expenditures:	\$646	-\$157	\$
Ratio of Fund Balance to Expenditures:	3862.17%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$46,346	\$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:	\$3,869	\$9,118	\$
Total Unrestricted Net Assets:	\$46,345	\$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:	\$90,000	\$9,300,507	\$
Per Capita Debt:	\$20	\$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: **Sparta Hospital District**

Unit Code: **079/020/08** County: **RANDOLPH**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,996,332**

Equalized Assessed Valuation: **\$70,927,353**

Population: **7,500**

Employees:

    Full Time: **190**

    Part Time: **50**

    Salaries Paid: **\$10,924,106**

#### Blended Component Units

Number Submitted = 1  
Sparta Comm Hosp District

#### 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:	\$5,752,164	\$9,300,507	\$
Per Capita Debt:	\$767	\$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:	\$12,606,879	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,681	\$132,386	\$
Revenue Collected During FY 09:	\$25,831,056	\$3,974,827	\$
Expenditures During FY 09:	\$24,581,755	\$4,121,560	\$
Per Capita Revenue:	\$3,444	\$39,140	\$
Per Capita Expenditures:	\$3,278	\$40,880	\$
Operating Income (loss):	\$1,249,301	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	56.37%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$13,856,180	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,847	\$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:	\$212,157	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$163	\$132,386	\$
Revenue Collected During FY 09:	\$337,791	\$3,974,827	\$
Expenditures During FY 09:	\$331,977	\$4,121,560	\$
Per Capita Revenue:	\$260	\$39,140	\$
Per Capita Expenditures:	\$255	\$40,880	\$
Operating Income (loss):	\$5,814	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	65.66%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$217,971	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$168	\$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: **Springfield Mass Transit District**

Unit Code: **083/010/23** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,278,863**

Equalized Assessed Valuation: **\$1,961,747,471**

Population: **132,000**

Employees:

    Full Time: **83**

    Part Time: **43**

    Salaries Paid: **\$4,606,503**

#### 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:	\$	\$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:	\$15,865,332	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$120	\$132,386	\$
Revenue Collected During FY 09:	\$13,327,764	\$3,974,827	\$
Expenditures During FY 09:	\$12,719,556	\$4,121,560	\$
Per Capita Revenue:	\$101	\$39,140	\$
Per Capita Expenditures:	\$96	\$40,880	\$
Operating Income (loss):	\$608,208	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	129.51%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$16,473,540	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$125	\$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: **Springfield Airport Authority**

Unit Code: **083/010/03** County: **SANGAMON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,410,841**

Equalized Assessed Valuation: **\$2,405,307,860**

Population: **134,839**

Employees:

    Full Time: **33**

    Part Time: **11**

    Salaries Paid: **\$1,931,212**

#### 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:	\$11,987,914	\$9,300,507	\$
Per Capita Debt:	\$89	\$69,396	\$
General Obligation Debt over EAV:	0.04%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$49,910,716	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$370	\$132,386	\$
Revenue Collected During FY 09:	\$5,816,228	\$3,974,827	\$
Expenditures During FY 09:	\$8,470,854	\$4,121,560	\$
Per Capita Revenue:	\$43	\$39,140	\$
Per Capita Expenditures:	\$63	\$40,880	\$
Operating Income (loss):	-\$2,654,626	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	646.16%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$54,735,108	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$406	\$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:	\$12,581,567	\$9,300,507	\$
Per Capita Debt:	\$108	\$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:	\$34,219,274	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$292	\$132,386	\$
Revenue Collected During FY 09:	\$8,748,237	\$3,974,827	\$
Expenditures During FY 09:	\$9,710,175	\$4,121,560	\$
Per Capita Revenue:	\$75	\$39,140	\$
Per Capita Expenditures:	\$83	\$40,880	\$
Operating Income (loss):	-\$961,938	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	342.50%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$33,257,336	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$284	\$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:** Springfield Metropolitan Exposition and Auditorium Authority

**Unit Code:** 083/010/09      **County:** SANGAMON

**Fiscal Year End:** 7/31/2009

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$6,936,404

**Equalized Assessed Valuation:** \$2,377,315,410

**Population:** 117,000

**Employees:**

<b>Full Time:</b>	16
<b>Part Time:</b>	19
<b>Salaries Paid:</b>	\$1,112,992

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$1,438,332	\$11,448,233	\$3,179,969
Per Capita Beginning Fund Balance:	\$12	\$248	\$43
Revenue Collected During FY 09:	\$1,683,737	\$9,102,284	\$2,644,698
Expenditures During FY 09:	\$366,915	\$8,554,497	\$2,835,360
Per Capita Revenue:	\$14	\$356	\$35
Per Capita Expenditures:	\$3	\$340	\$40
Revenues over (under) Expenditures:	\$1,316,822	\$547,787	\$127,319
Ratio of Fund Balance to Expenditures:	436.55%	198.33%	82.39%
Ending Fund Balance for FY 09:	\$1,601,761	\$11,955,087	\$3,279,258
Per Capita Ending Fund Balance:	\$14	\$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:	\$901,309	\$8,811,163	\$236,376
Total Unrestricted Net Assets:	\$847,707	\$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:	\$3,420,000	\$27,047,496	\$339,703
Per Capita Debt:	\$29	\$148	\$8
General Obligation Debt over EAV:	0.14%	13.29%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$11,389,673	\$3,197,630	\$
Per Capita Beginning Retained Earnings for FY 09:	\$97	\$24	\$
Revenue Collected During FY 09:	\$2,300,959	\$616,328	\$
Expenditures During FY 09:	\$3,886,264	\$586,497	\$
Per Capita Revenue:	\$20	\$6	\$
Per Capita Expenditures:	\$33	\$6	\$
Operating Income (loss):	-\$1,585,305	\$29,830	\$
Ratio of Retained Earnings to Expenditures:	275.98%	135.92%	0.00%
Ending Retained Earnings for FY 09:	\$10,725,497	\$3,332,770	\$
Per Capita Ending Retained Earnings:	\$92	\$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: **St. Clair Co Soil And Water Conservation District**

Unit Code: **088/010/17** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$258,737**

Equalized Assessed Valuation: **\$**

Population: **262,291**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$63,373**

#### 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:	\$421,377	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$2	\$282	\$7
Revenue Collected During FY 09:	\$105,876	\$69,203	\$15,716
Expenditures During FY 09:	\$207,436	\$69,361	\$14,140
Per Capita Revenue:	\$	\$606	\$6
Per Capita Expenditures:	\$1	\$546	\$5
Revenues over (under) Expenditures:	-\$101,560	-\$157	\$
Ratio of Fund Balance to Expenditures:	154.18%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$319,817	\$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:	\$	\$16,192	\$
Total Unreserved Funds:	\$	\$22,759	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$101,302	\$9,118	\$
Total Unrestricted Net Assets:	\$218,515	\$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: **St. Louis Regional Airport Authority**

Unit Code: **057/010/03** County: **MADISON**

Fiscal Year End: **5/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,150,297**

Equalized Assessed Valuation: **\$922,471,321**

Population: **100,000**

Employees:

Full Time: **11**

Part Time: **6**

Salaries Paid: **\$627,982**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$4,427,350	\$11,448,233	\$3,179,969
Per Capita Beginning Fund Balance:	\$44	\$248	\$43
Revenue Collected During FY 09:	\$1,798,186	\$9,102,284	\$2,644,698
Expenditures During FY 09:	\$2,326,096	\$8,554,497	\$2,835,360
Per Capita Revenue:	\$18	\$356	\$35
Per Capita Expenditures:	\$23	\$340	\$40
Revenues over (under) Expenditures:	-\$527,910	\$547,787	\$127,319
Ratio of Fund Balance to Expenditures:	299.18%	198.33%	82.39%
Ending Fund Balance for FY 09:	\$6,959,144	\$11,955,087	\$3,279,258
Per Capita Ending Fund Balance:	\$70	\$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:	\$666,081	\$8,811,163	\$236,376
Total Unrestricted Net Assets:	\$6,953,830	\$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:	\$4,776,870	\$27,047,496	\$339,703
Per Capita Debt:	\$48	\$148	\$8
General Obligation Debt over EAV:	0.36%	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:	\$48,000	\$9,300,507	\$
Per Capita Debt:	\$282	\$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:	\$255,661	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,504	\$132,386	\$
Revenue Collected During FY 09:	\$44,053	\$3,974,827	\$
Expenditures During FY 09:	\$72,253	\$4,121,560	\$
Per Capita Revenue:	\$259	\$39,140	\$
Per Capita Expenditures:	\$425	\$40,880	\$
Operating Income (loss):	-\$28,200	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	314.81%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$227,461	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,338	\$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: **St. Rose Public Water Service District**

Unit Code: 014/050/19 County: Clinton

Fiscal Year End: 4/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$365,750

Equalized Assessed Valuation: \$

Population: 599

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$50,611

#### 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:	\$	\$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:	\$63,000	\$9,300,507	\$
Per Capita Debt:	\$105	\$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:	\$1,241,736	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$2,073	\$132,386	\$
Revenue Collected During FY 09:	\$414,016	\$3,974,827	\$
Expenditures During FY 09:	\$353,270	\$4,121,560	\$
Per Capita Revenue:	\$691	\$39,140	\$
Per Capita Expenditures:	\$590	\$40,880	\$
Operating Income (loss):	\$60,746	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	368.69%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$1,302,482	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$2,174	\$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: **Stark Co Soil And Water Conservation District**

Unit Code: **087/010/17** County: **STARK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$97,965**

Equalized Assessed Valuation: **\$116,657,906**

Population: **6,332**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$74,307**

#### 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:	\$104,971	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$17	\$282	\$7
Revenue Collected During FY 09:	\$133,169	\$69,203	\$15,716
Expenditures During FY 09:	\$132,302	\$69,361	\$14,140
Per Capita Revenue:	\$21	\$606	\$6
Per Capita Expenditures:	\$21	\$546	\$5
Revenues over (under) Expenditures:	\$867	-\$157	\$
Ratio of Fund Balance to Expenditures:	80.00%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$105,838	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$17	\$343	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,192	\$
Total Unreserved Funds:	\$105,345	\$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: **State Park Street Lighting District**

Unit Code: **057/020/18** County: **MADISON**

Fiscal Year End: **9/1/2009**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,490**

Equalized Assessed Valuation: **\$3,275,200**

Population: **700**

Employees:

    Full Time: **3**

    Part Time:

    Salaries Paid: **\$900**

#### 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:	\$72,035	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$103	\$282	\$7
Revenue Collected During FY 09:	\$11,869	\$69,203	\$15,716
Expenditures During FY 09:	\$8,652	\$69,361	\$14,140
Per Capita Revenue:	\$17	\$606	\$6
Per Capita Expenditures:	\$12	\$546	\$5
Revenues over (under) Expenditures:	\$3,217	-\$157	\$
Ratio of Fund Balance to Expenditures:	869.76%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$75,252	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$108	\$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: Stephenson Co Soil And Water Conservation District

Unit Code: 089/010/17 County: STEPHENSON

Fiscal Year End: 6/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$148,632

Equalized Assessed Valuation: \$

Population: 47,388

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$64,668

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$180,443	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$4	\$282	\$7
Revenue Collected During FY 09:	\$110,080	\$69,203	\$15,716
Expenditures During FY 09:	\$118,155	\$69,361	\$14,140
Per Capita Revenue:	\$2	\$606	\$6
Per Capita Expenditures:	\$2	\$546	\$5
Revenues over (under) Expenditures:	-\$8,075	-\$157	\$
Ratio of Fund Balance to Expenditures:	145.88%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$172,368	\$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:	\$19,008	\$9,118	\$
Total Unrestricted Net Assets:	\$153,360	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Stickney Public Health District**

Unit Code: **016/020/13** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,974,100**

Equalized Assessed Valuation: **\$1,228,932,725**

Population: **38,673**

Employees:

    Full Time: **41**

    Part Time: **31**

    Salaries Paid: **\$2,250,325**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$7,432,691	\$11,448,233	\$3,179,969
Per Capita Beginning Fund Balance:	\$192	\$248	\$43
Revenue Collected During FY 09:	\$3,733,462	\$9,102,284	\$2,644,698
Expenditures During FY 09:	\$3,153,213	\$8,554,497	\$2,835,360
Per Capita Revenue:	\$97	\$356	\$35
Per Capita Expenditures:	\$82	\$340	\$40
Revenues over (under) Expenditures:	\$580,249	\$547,787	\$127,319
Ratio of Fund Balance to Expenditures:	254.12%	198.33%	82.39%
Ending Fund Balance for FY 09:	\$8,012,940	\$11,955,087	\$3,279,258
Per Capita Ending Fund Balance:	\$207	\$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:	\$	\$8,811,163	\$236,376
Total Unrestricted Net Assets:	\$8,012,940	\$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:	\$	\$27,047,496	\$339,703
Per Capita Debt:	\$	\$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

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

#### Local Government Profile

Unit Name: **Stonington-Prairieton #2 Multi Township Tax Assessment District**

Unit Code: 011/030/24 County: CHRISTIAN

Fiscal Year End: 3/31/2009

Accounting Method: Cash

Appropriation or Budget: \$6,500

Equalized Assessed Valuation: \$35,456,122

Population: 3,458

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

#### 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:	\$22,648	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$7	\$282	\$7
Revenue Collected During FY 09:	\$6,046	\$69,203	\$15,716
Expenditures During FY 09:	\$4,742	\$69,361	\$14,140
Per Capita Revenue:	\$2	\$606	\$6
Per Capita Expenditures:	\$1	\$546	\$5
Revenues over (under) Expenditures:	\$1,304	-\$157	\$
Ratio of Fund Balance to Expenditures:	505.10%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$23,952	\$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

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

#### Local Government Profile

Unit Name: **Sugar Creek Cemetery District**

Unit Code: **038/020/04** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$30,400**

Equalized Assessed Valuation: **\$6,038,782**

Population: **343**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$14,675**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$22,963	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$67	\$282	\$7
Revenue Collected During FY 09:	\$27,695	\$69,203	\$15,716
Expenditures During FY 09:	\$28,740	\$69,361	\$14,140
Per Capita Revenue:	\$81	\$606	\$6
Per Capita Expenditures:	\$84	\$546	\$5
Revenues over (under) Expenditures:	-\$1,045	-\$157	\$
Ratio of Fund Balance to Expenditures:	76.26%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$21,918	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$64	\$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

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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:	\$57,233	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$4	\$282	\$7
Revenue Collected During FY 09:	\$12,784	\$69,203	\$15,716
Expenditures During FY 09:	\$12,397	\$69,361	\$14,140
Per Capita Revenue:	\$1	\$606	\$6
Per Capita Expenditures:	\$1	\$546	\$5
Revenues over (under) Expenditures:	\$387	-\$157	\$
Ratio of Fund Balance to Expenditures:	464.79%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$57,620	\$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:	\$	\$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:	\$1,333,436	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,270	\$132,386	\$
Revenue Collected During FY 09:	\$99,304	\$3,974,827	\$
Expenditures During FY 09:	\$156,132	\$4,121,560	\$
Per Capita Revenue:	\$95	\$39,140	\$
Per Capita Expenditures:	\$149	\$40,880	\$
Operating Income (loss):	-\$56,828	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	817.65%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$1,276,608	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,216	\$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: **Sweb Sanitary District**

Unit Code: **032/010/16** County: **GRUNDY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$248,700**

Equalized Assessed Valuation: **\$15,937,318**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$16,825**

#### 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:	\$95,921	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$96	\$282	\$7
Revenue Collected During FY 09:	\$19,005	\$69,203	\$15,716
Expenditures During FY 09:	\$14,032	\$69,361	\$14,140
Per Capita Revenue:	\$19	\$606	\$6
Per Capita Expenditures:	\$14	\$546	\$5
Revenues over (under) Expenditures:	\$4,973	-\$157	\$
Ratio of Fund Balance to Expenditures:	719.03%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$100,894	\$110,201	\$23,543
Per Capita Ending Fund Balance:	\$101	\$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:	\$100,894	\$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:	\$425,742	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$426	\$132,386	\$
Revenue Collected During FY 09:	\$96,811	\$3,974,827	\$
Expenditures During FY 09:	\$126,234	\$4,121,560	\$
Per Capita Revenue:	\$97	\$39,140	\$
Per Capita Expenditures:	\$126	\$40,880	\$
Operating Income (loss):	-\$29,423	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	313.96%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$396,319	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$396	\$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:	\$702,002	\$9,300,507	\$
Per Capita Debt:	\$62	\$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:	\$6,277,034	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$551	\$132,386	\$
Revenue Collected During FY 09:	\$1,542,930	\$3,974,827	\$
Expenditures During FY 09:	\$1,169,022	\$4,121,560	\$
Per Capita Revenue:	\$136	\$39,140	\$
Per Capita Expenditures:	\$103	\$40,880	\$
Operating Income (loss):	\$373,908	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	568.93%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$6,650,942	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$584	\$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: **Texas-Tunbridge Multi Township  
Tax Assessment District**

Unit Code: 020/020/24 County: DEWITT

Fiscal Year End: 3/31/2009

Accounting Method: Cash

Appropriation or Budget: \$13,900

Equalized Assessed Valuation: \$39,572,848

Population: 1,817

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$7,500

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$17,073	\$110,647	\$21,921
Per Capita Beginning Fund Balance:	\$9	\$282	\$7
Revenue Collected During FY 09:	\$5,300	\$69,203	\$15,716
Expenditures During FY 09:	\$9,402	\$69,361	\$14,140
Per Capita Revenue:	\$3	\$606	\$6
Per Capita Expenditures:	\$5	\$546	\$5
Revenues over (under) Expenditures:	-\$4,102	-\$157	\$
Ratio of Fund Balance to Expenditures:	137.96%	238.90%	111.97%
Ending Fund Balance for FY 09:	\$12,971	\$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

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

#### Local Government Profile

Unit Name: **Thorn Creek Basin Sanitary District**

Unit Code: 016/020/16 County: COOK

Fiscal Year End: 4/30/2009

Accounting Method: Modified Accrual

Appropriation or Budget: \$17,361,960

Equalized Assessed Valuation: \$1,389,094,059

Population: 97,493

Employees:

Full Time: 33

Part Time: 3

Salaries Paid: \$2,579,216

#### 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:	\$6,247,577	\$9,300,507	\$
Per Capita Debt:	\$64	\$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:	\$33,018,909	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$339	\$132,386	\$
Revenue Collected During FY 09:	\$5,991,227	\$3,974,827	\$
Expenditures During FY 09:	\$6,562,834	\$4,121,560	\$
Per Capita Revenue:	\$61	\$39,140	\$
Per Capita Expenditures:	\$67	\$40,880	\$
Operating Income (loss):	-\$571,607	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	494.41%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$32,447,302	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$333	\$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:	\$1,484,000	\$9,300,507	\$
Per Capita Debt:	\$1,330	\$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:	\$2,710,633	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$2,429	\$132,386	\$
Revenue Collected During FY 09:	\$706,915	\$3,974,827	\$
Expenditures During FY 09:	\$816,113	\$4,121,560	\$
Per Capita Revenue:	\$633	\$39,140	\$
Per Capita Expenditures:	\$731	\$40,880	\$
Operating Income (loss):	-\$109,198	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	319.64%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$2,608,635	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$2,337	\$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:	\$4,587,403	\$9,300,507	\$
Per Capita Debt:	\$1,412	\$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:	\$1,283,415	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$395	\$132,386	\$
Revenue Collected During FY 09:	\$1,329,808	\$3,974,827	\$
Expenditures During FY 09:	\$720,435	\$4,121,560	\$
Per Capita Revenue:	\$409	\$39,140	\$
Per Capita Expenditures:	\$222	\$40,880	\$
Operating Income (loss):	\$609,373	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	262.73%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$1,892,788	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$582	\$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:	\$3,800,733	\$9,300,507	\$
Per Capita Debt:	\$94	\$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:	\$71,923,088	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$1,786	\$132,386	\$
Revenue Collected During FY 09:	\$9,596,051	\$3,974,827	\$
Expenditures During FY 09:	\$8,122,220	\$4,121,560	\$
Per Capita Revenue:	\$238	\$39,140	\$
Per Capita Expenditures:	\$202	\$40,880	\$
Operating Income (loss):	\$1,473,831	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	903.66%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$73,396,919	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$1,823	\$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: **Tri-Township Water Service District**

Unit Code: **057/040/19** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$760,921**

Equalized Assessed Valuation: **\$**

Population: **1,120**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$45,896**

#### 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:	\$4,773,172	\$9,300,507	\$
Per Capita Debt:	\$4,262	\$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:	\$402,231	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$359	\$132,386	\$
Revenue Collected During FY 09:	\$706,897	\$3,974,827	\$
Expenditures During FY 09:	\$734,070	\$4,121,560	\$
Per Capita Revenue:	\$631	\$39,140	\$
Per Capita Expenditures:	\$655	\$40,880	\$
Operating Income (loss):	-\$27,173	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	51.09%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$375,058	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$335	\$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: **Urbana-Champaign Sanitary District**

Unit Code: **010/020/16** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,310,854**

Equalized Assessed Valuation: **\$**

Population: **125,861**

Employees:

    Full Time: **47**

    Part Time: **2**

    Salaries Paid: **\$2,644,252**

#### Blended Component Units

Blank area for Blended Component Units data.

#### 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:	\$49,789,845	\$9,300,507	\$
Per Capita Debt:	\$396	\$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:	\$19,300,994	\$5,780,246	\$
Per Capita Beginning Retained Earnings for FY 09:	\$153	\$132,386	\$
Revenue Collected During FY 09:	\$13,029,525	\$3,974,827	\$
Expenditures During FY 09:	\$12,268,916	\$4,121,560	\$
Per Capita Revenue:	\$104	\$39,140	\$
Per Capita Expenditures:	\$97	\$40,880	\$
Operating Income (loss):	\$760,609	-\$146,733	\$
Ratio of Retained Earnings to Expenditures:	163.52%	120.12%	0.00%
Ending Retained Earnings for FY 09:	\$20,061,603	\$5,737,960	\$
Per Capita Ending Retained Earnings:	\$159	\$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:	\$3,900	\$9,300,507	\$
Per Capita Debt:	\$3	\$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	\$