



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Adams County**

Unit Code: 001/000/00 County: ADAMS

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$42,444,680

Equalized Assessed Valuation: \$989,188,227

Population: 67,103

Employees:

Full Time: 303

Part Time: 76

Salaries Paid: \$13,189,006

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,635,251	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$218	\$368	\$348
Revenue Collected During FY 11:	\$29,642,953	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$26,562,516	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$442	\$470	\$465
Per Capita Expenditures:	\$396	\$459	\$446
Revenues over (under) Expenditures:	\$3,080,437	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	64.44%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$17,118,068	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$255	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,516,399	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,491,224	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Per Capita Debt:

General Obligation Debt over EAV:

Amounts

\$7,200,000

\$107

0.00%

Averages

\$7,885,646

\$104

0.29%

Medians

\$1,340,797

\$44

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

Per Capita Beginning Retained Earnings for FY 11:

Revenue Collected During FY 11:

Expenditures During FY 11:

Per Capita Revenue:

Per Capita Expenditures:

Operating Income (loss):

Ratio of Retained Earnings to Expenditures:

Ending Retained Earnings for FY 11:

Per Capita Ending Retained Earnings:

Amounts

\$

\$

\$

\$

\$

\$

\$

0.00%

\$

\$

Averages

\$3,214,558

\$40

\$2,032,048

\$2,063,033

\$41

\$40

-\$30,985

279.96%

\$3,197,535

\$41

Medians

\$

\$

\$

\$

\$

\$

\$

0.00%

\$

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Alexander County**

Unit Code: **002/000/00** County: **ALEXANDER**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,103,344**

Equalized Assessed Valuation: **\$38,965,155**

Population: **9,327**

Employees:

Full Time:	51
Part Time:	11
Salaries Paid:	\$1

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,465,542	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$264	\$660	\$633
Revenue Collected During FY 11:	\$4,437,495	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$4,622,560	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$476	\$670	\$607
Per Capita Expenditures:	\$496	\$654	\$574
Revenues over (under) Expenditures:	-\$185,065	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	49.33%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$2,280,477	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$245	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,661,241	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	-\$633,421	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$259.657

Averages

\$773,654

Medians

\$103,117

Per Capita Debt:

\$28

\$122

\$15

General Obligation Debt over EAV:

0.00%

1.65%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$152,751

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$28

\$

Revenue Collected During FY 11:

\$

\$217,317

\$

Expenditures During FY 11:

\$

\$214,802

\$

Per Capita Revenue:

\$

\$40

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

\$2,515

\$

Ratio of Retained Earnings to Expenditures:

0.00%

57.34%

0.00%

Ending Retained Earnings for FY 11:

\$

\$154,564

\$

Per Capita Ending Retained Earnings:

\$

\$28

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Bond County**

Unit Code: **003/000/00** County: **BOND**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,912,462**

Equalized Assessed Valuation: **\$177,822,160**

Population: **17,768**

Employees:

Full Time:	80
Part Time:	45
Salaries Paid:	\$4,389,549

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.896.475	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$388	\$368	\$348
Revenue Collected During FY 11:	\$11.729.760	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$12.018.085	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$660	\$470	\$465
Per Capita Expenditures:	\$676	\$459	\$446
Revenues over (under) Expenditures:	-\$288.325	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	54.99%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.608.150	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$372	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5.181.311	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$424.503	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.695.194	\$7,885,646	\$1,340,797
Per Capita Debt:	\$152	\$104	\$44
General Obligation Debt over EAV:	0.75%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
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FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: Boone County

Unit Code: 004/000/00 **County:** BOONE

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$28,470,059

Equalized Assessed Valuation: \$1,148,989,928

Population: 54,165

Employees:

Full Time: 199

Part Time: 65

Salaries Paid: \$10,149,924

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$21,416,230	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$395	\$368	\$348
Revenue Collected During FY 11:	\$21,654,868	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$22,586,290	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$400	\$470	\$465
Per Capita Expenditures:	\$417	\$459	\$446
Revenues over (under) Expenditures:	-\$931,422	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	90.99%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$20,552,007	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$379	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,648,335	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,976,693	\$7,474,886	\$4,418,956



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$10.348.864	\$7,885,646	\$1,340,797
Per Capita Debt:	\$191	\$104	\$44
General Obligation Debt over EAV:	0.46%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00** County: **BROWN**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,906,541**

Equalized Assessed Valuation: **\$60,535,291**

Population: **6,937**

Employees:

Full Time: **53**

Part Time: **15**

Salaries Paid: **\$1,640,373**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3.168.000	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$457	\$660	\$633
Revenue Collected During FY 11:	\$4.211.048	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$3.803.008	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$607	\$670	\$607
Per Capita Expenditures:	\$548	\$654	\$574
Revenues over (under) Expenditures:	\$408.040	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	93.90%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$3.571.040	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$515	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2.026.147	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$1.544.893	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$103.117

Averages

\$773,654

Medians

\$103,117

Per Capita Debt:

\$15

\$122

\$15

General Obligation Debt over EAV:

0.00%

1.65%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$152,751

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$28

\$

Revenue Collected During FY 11:

\$

\$217,317

\$

Expenditures During FY 11:

\$

\$214,802

\$

Per Capita Revenue:

\$

\$40

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

\$2,515

\$

Ratio of Retained Earnings to Expenditures:

0.00%

57.34%

0.00%

Ending Retained Earnings for FY 11:

\$

\$154,564

\$

Per Capita Ending Retained Earnings:

\$

\$28

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Bureau County**

Unit Code: **006/000/00** County: **BUREAU**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,329,199**

Equalized Assessed Valuation: **\$578,398,782**

Population: **34,978**

Employees:

Full Time: **117**

Part Time: **45**

Salaries Paid: **\$5,207,791**

Blended Component Units

Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,585,790	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$417	\$368	\$348
Revenue Collected During FY 11:	\$15,127,212	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,659,514	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$432	\$470	\$465
Per Capita Expenditures:	\$419	\$459	\$446
Revenues over (under) Expenditures:	\$467,698	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	108.54%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$15,911,970	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$455	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,241,129	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$7,530,804	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Calhoun County**

Unit Code: 007/000/00

County: CALHOUN

Fiscal Year End: 8/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$7,124,190

Equalized Assessed Valuation: \$75,463,580

Population: 5,089

Employees:

Full Time: 53

Part Time: 3

Salaries Paid: \$1,469,207

Blended Component Units

Number Submitted = 1

Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,128,562	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$811	\$660	\$633
Revenue Collected During FY 11:	\$4,151,169	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$4,039,921	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$816	\$670	\$607
Per Capita Expenditures:	\$794	\$654	\$574
Revenues over (under) Expenditures:	\$111,248	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	105.10%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$4,245,810	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$834	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$4,245,810	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7.531	\$773,654	\$103,117
Per Capita Debt:	\$1	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$553,101	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$109	\$28	\$
Revenue Collected During FY 11:	\$121,001	\$217,317	\$
Expenditures During FY 11:	\$85,512	\$214,802	\$
Per Capita Revenue:	\$24	\$40	\$
Per Capita Expenditures:	\$17	\$40	\$
Operating Income (loss):	\$35,489	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	681.30%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$582,590	\$154,564	\$
Per Capita Ending Retained Earnings:	\$114	\$28	\$



STATE OF ILLINOIS
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FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Carroll County**

Unit Code: **008/000/00** County: **CARROLL**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,079,824**

Equalized Assessed Valuation: **\$353,141,114**

Population: **15,387**

Employees:

Full Time:	66
Part Time:	27
Salaries Paid:	\$2,196,875

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,476,636	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$356	\$368	\$348
Revenue Collected During FY 11:	\$7,562,785	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$6,985,449	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$492	\$470	\$465
Per Capita Expenditures:	\$454	\$459	\$446
Revenues over (under) Expenditures:	\$577,336	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	86.67%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6,053,972	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$393	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,312,469	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,638,633	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Cass County**

Unit Code: **009/000/00** County: **CASS**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,598,263**

Equalized Assessed Valuation: **\$126,878,467**

Population: **13,587**

Employees:

Full Time: **36**

Part Time: **20**

Salaries Paid: **\$4,707,432**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,996,666	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$589	\$368	\$348
Revenue Collected During FY 11:	\$11,016,686	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10,836,322	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$811	\$470	\$465
Per Capita Expenditures:	\$798	\$459	\$446
Revenues over (under) Expenditures:	\$180,364	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	77.51%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$8,399,679	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$618	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,422,731	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,976,948	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$72.808	\$7,885,646	\$1,340,797
Per Capita Debt:	\$5	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Champaign County**

Unit Code: **010/000/00** County: **CHAMPAIGN**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$123,440,161**

Equalized Assessed Valuation: **\$3,561,497,476**

Population: **201,370**

Employees:

Full Time: **777**

Part Time: **184**

Salaries Paid: **\$34,929,229**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$32,413,989	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$161	\$368	\$348
Revenue Collected During FY 11:	\$76,728,123	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$76,523,431	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$381	\$470	\$465
Per Capita Expenditures:	\$380	\$459	\$446
Revenues over (under) Expenditures:	\$204,692	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	41.50%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$31,757,566	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$158	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,290,457	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	-\$12,606,313	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$51,775,820	\$7,885,646	\$1,340,797
Per Capita Debt:	\$257	\$104	\$44
General Obligation Debt over EAV:	1.45%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,807,137	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$108	\$40	\$
Revenue Collected During FY 11:	\$16,280,122	\$2,032,048	\$
Expenditures During FY 11:	\$15,106,935	\$2,063,033	\$
Per Capita Revenue:	\$81	\$41	\$
Per Capita Expenditures:	\$75	\$40	\$
Operating Income (loss):	\$1,173,187	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	150.07%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$22,671,415	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$113	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: Christian County

Unit Code: 011/000/00 **County:** CHRISTIAN

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,628,720

Equalized Assessed Valuation: \$458,177,943

Population: 34,418

Employees:

Full Time: 167

Part Time: 62

Salaries Paid: \$4,742,413

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,420,078	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$303	\$368	\$348
Revenue Collected During FY 11:	\$10,746,318	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10,236,970	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$312	\$470	\$465
Per Capita Expenditures:	\$297	\$459	\$446
Revenues over (under) Expenditures:	\$509,348	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	106.76%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$10,929,426	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$318	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,000,602	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$8,200,798	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.505.000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$44	\$104	\$44
General Obligation Debt over EAV:	0.33%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Clark County**

Unit Code: 012/000/00

County: CLARK

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,076,967

Equalized Assessed Valuation:

\$181,962,431

Population:

16,335

Employees:

Full Time:

75

Part Time:

83

Salaries Paid:

\$3,203,036

Blended Component Units

Number Submitted = 3

911 Emergency

Ambulance

Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,075,811	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$372	\$368	\$348
Revenue Collected During FY 11:	\$11,925,299	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10,222,887	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$730	\$470	\$465
Per Capita Expenditures:	\$626	\$459	\$446
Revenues over (under) Expenditures:	\$1,702,412	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	76.09%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,778,223	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$476	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,457,388	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,320,824	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Clay County**

Unit Code: 013/000/00

County: CLAY

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$33,541,207

Equalized Assessed Valuation:

\$121,151,376

Population:

13,815

Employees:

Full Time:

200

Part Time:

100

Salaries Paid:

\$11,276,896

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.047.666	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$438	\$368	\$348
Revenue Collected During FY 11:	\$8.437.132	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7.838.363	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$611	\$470	\$465
Per Capita Expenditures:	\$567	\$459	\$446
Revenues over (under) Expenditures:	\$598.769	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	84.79%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.646.203	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$481	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$845.912	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$5.800.291	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,680,000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$411	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$609,220	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$44	\$40	\$
Revenue Collected During FY 11:	\$230,717	\$2,032,048	\$
Expenditures During FY 11:	\$235,912	\$2,063,033	\$
Per Capita Revenue:	\$17	\$41	\$
Per Capita Expenditures:	\$17	\$40	\$
Operating Income (loss):	-\$5,195	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	256.04%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$604,025	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$44	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Clinton County**

Unit Code: **014/000/00** County: **CLINTON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,031,712**

Equalized Assessed Valuation: **\$529,041,713**

Population: **36,368**

Employees:

Full Time: **104**

Part Time: **110**

Salaries Paid: **\$5,902,164**

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,511,617	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$399	\$368	\$348
Revenue Collected During FY 11:	\$13,719,421	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$13,152,606	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$377	\$470	\$465
Per Capita Expenditures:	\$362	\$459	\$446
Revenues over (under) Expenditures:	\$566,815	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	111.42%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$14,654,397	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$403	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,115,960	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$9,740,324	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$2.160.000

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$59

\$104

\$44

General Obligation Debt over EAV:

0.41%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$40

\$

Revenue Collected During FY 11:

\$

\$2,032,048

\$

Expenditures During FY 11:

\$

\$2,063,033

\$

Per Capita Revenue:

\$

\$41

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

0.00%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Coles County**

Unit Code: **015/000/00** County: **COLES**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,848,592**

Equalized Assessed Valuation: **\$632,756,958**

Population: **53,873**

Employees:

Full Time:	204
Part Time:	38
Salaries Paid:	\$8,641,366

Blended Component Units

Number Submitted = 1

Public Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16,693,397	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$310	\$368	\$348
Revenue Collected During FY 11:	\$22,379,897	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$24,265,742	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$415	\$470	\$465
Per Capita Expenditures:	\$450	\$459	\$446
Revenues over (under) Expenditures:	-\$1,885,845	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	61.02%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$14,807,552	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$275	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,252,323	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,253,910	\$7,474,886	\$4,418,956



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,899,460	\$7,885,646	\$1,340,797
Per Capita Debt:	\$35	\$104	\$44
General Obligation Debt over EAV:	0.20%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$372,011	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$7	\$40	\$
Revenue Collected During FY 11:	\$313,377	\$2,032,048	\$
Expenditures During FY 11:	\$335,256	\$2,063,033	\$
Per Capita Revenue:	\$6	\$41	\$
Per Capita Expenditures:	\$6	\$40	\$
Operating Income (loss):	-\$21,879	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	104.44%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$350,132	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$6	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Crawford County**

Unit Code: 017/000/00

County: CRAWFORD

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,091,186

Equalized Assessed Valuation:

\$352,650,752

Population:

19,817

Employees:

Full Time:

70

Part Time:

26

Salaries Paid:

\$3,461,328

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,159,593	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$462	\$368	\$348
Revenue Collected During FY 11:	\$9,736,959	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$9,858,232	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$491	\$470	\$465
Per Capita Expenditures:	\$497	\$459	\$446
Revenues over (under) Expenditures:	-\$121,273	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	93.51%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$9,218,135	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$465	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,818,428	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,399,707	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$531.512	\$7,885,646	\$1,340,797
Per Capita Debt:	\$27	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00** County: **CUMBERLAN**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,434,773**

Equalized Assessed Valuation: **\$114,597,224**

Population: **11,253**

Employees:

Full Time: **47**

Part Time: **24**

Salaries Paid: **\$1,695,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,272,290	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$380	\$368	\$348
Revenue Collected During FY 11:	\$4,247,484	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$4,159,720	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$377	\$470	\$465
Per Capita Expenditures:	\$370	\$459	\$446
Revenues over (under) Expenditures:	\$87,764	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	90.62%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$3,769,518	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$335	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,131,712	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$916,935	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.014.445	\$7,885,646	\$1,340,797
Per Capita Debt:	\$90	\$104	\$44
General Obligation Debt over EAV:	0.65%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: De Witt County

Unit Code: 020/000/00

County: DEWITT

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$19,093,744

Equalized Assessed Valuation:

\$498,453,445

Population:

16,516

Employees:

Full Time:

150

Part Time:

15

Salaries Paid:

\$3,990,596

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,880,134	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$901	\$368	\$348
Revenue Collected During FY 11:	\$11,679,905	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10,558,799	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$707	\$470	\$465
Per Capita Expenditures:	\$639	\$459	\$446
Revenues over (under) Expenditures:	\$1,121,106	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	151.54%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$16,001,240	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$969	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$16,001,240	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Dekalb County**

Unit Code: 019/000/00 **County:** DEKALB

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$91,088,800

Equalized Assessed Valuation: \$2,183,902,053

Population: 105,201

Employees:

Full Time:	425
Part Time:	277
Salaries Paid:	\$24,363,660

Blended Component Units

Number Submitted = 1
Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$36,568,342	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$348	\$368	\$348
Revenue Collected During FY 11:	\$42,513,451	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$39,566,415	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$404	\$470	\$465
Per Capita Expenditures:	\$376	\$459	\$446
Revenues over (under) Expenditures:	\$2,947,036	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	87.09%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$34,457,597	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$328	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,068,998	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$25,455,543	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$22,419,428	\$7,885,646	\$1,340,797
Per Capita Debt:	\$213	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,453,629	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$90	\$40	\$
Revenue Collected During FY 11:	\$13,202,210	\$2,032,048	\$
Expenditures During FY 11:	\$13,758,665	\$2,063,033	\$
Per Capita Revenue:	\$125	\$41	\$
Per Capita Expenditures:	\$131	\$40	\$
Operating Income (loss):	-\$556,455	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	64.22%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$8,835,174	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$84	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Douglas County**

Unit Code: **021/000/00** County: **DOUGLAS**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,773,071**

Equalized Assessed Valuation: **\$350,374,535**

Population: **19,836**

Employees:

Full Time: **90**

Part Time: **35**

Salaries Paid: **\$3,715,129**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8.125.994	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$410	\$368	\$348
Revenue Collected During FY 11:	\$9.076.400	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$8.914.192	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$458	\$470	\$465
Per Capita Expenditures:	\$449	\$459	\$446
Revenues over (under) Expenditures:	\$162.208	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	84.84%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7.563.092	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$381	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6.464.297	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1.209.389	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.131.778	\$7,885,646	\$1,340,797
Per Capita Debt:	\$57	\$104	\$44
General Obligation Debt over EAV:	0.21%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Dupage County**

Unit Code: **022/000/00** County: **DUPAGE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$696,663,894**

Equalized Assessed Valuation: **\$40,351,156,012**

Population: **923,222**

Employees:

Full Time: **2,650**

Part Time: **202**

Salaries Paid: **\$166,439,183**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$145.163.511	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$157	\$303	\$275
Revenue Collected During FY 11:	\$342.582.012	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$327.455.483	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$371	\$430	\$426
Per Capita Expenditures:	\$355	\$385	\$370
Revenues over (under) Expenditures:	\$15.126.529	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	42.43%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$138.947.857	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$151	\$329	\$313

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31.038.559	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$139.806.274	\$85,673,995	\$102,562,504



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$372.174.595	\$229,793,142	\$190,111,592
Per Capita Debt:	\$403	\$423	\$350
General Obligation Debt over EAV:	0.55%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$91,545,650	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$99	\$109	\$74
Revenue Collected During FY 11:	\$19,740,770	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$20,975,745	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$21	\$36	\$40
Per Capita Expenditures:	\$23	\$30	\$31
Operating Income (loss):	-\$1,234,975	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	404.63%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$84,873,833	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$92	\$113	\$74



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Edgar County**

Unit Code: 023/000/00

County: EDGAR

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,998,047

Equalized Assessed Valuation:

\$264,369,331

Population:

18,576

Employees:

Full Time:

93

Part Time:

52

Salaries Paid:

\$3,500,118

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,221,911	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$658	\$368	\$348
Revenue Collected During FY 11:	\$12,136,616	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$13,367,365	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$653	\$470	\$465
Per Capita Expenditures:	\$720	\$459	\$446
Revenues over (under) Expenditures:	-\$1,230,749	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	82.57%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,036,956	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$594	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,791,268	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,245,688	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$904.200	\$7,885,646	\$1,340,797
Per Capita Debt:	\$49	\$104	\$44
General Obligation Debt over EAV:	0.27%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Edwards County**

Unit Code: **024/000/00** County: **EDWARDS**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,643,307**

Equalized Assessed Valuation: **\$58,458,817**

Population: **6,971**

Employees:

Full Time: **31**

Part Time: **10**

Salaries Paid: **\$1,002,455**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,338,380	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$335	\$660	\$633
Revenue Collected During FY 11:	\$2,809,277	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$2,809,249	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$403	\$670	\$607
Per Capita Expenditures:	\$403	\$654	\$574
Revenues over (under) Expenditures:	\$28	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	83.24%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$2,338,408	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$335	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$1,523,409	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$815.000	\$773,654	\$103,117
Per Capita Debt:	\$117	\$122	\$15
General Obligation Debt over EAV:	1.39%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$407,653	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$58	\$28	\$
Revenue Collected During FY 11:	\$263,257	\$217,317	\$
Expenditures During FY 11:	\$304,554	\$214,802	\$
Per Capita Revenue:	\$38	\$40	\$
Per Capita Expenditures:	\$44	\$40	\$
Operating Income (loss):	-\$41,297	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	120.29%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$366,356	\$154,564	\$
Per Capita Ending Retained Earnings:	\$53	\$28	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: Effingham County

Unit Code: 025/000/00

County: EFFINGHAM

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$19,781,567

Equalized Assessed Valuation:

\$627,625,494

Population:

34,242

Employees:

Full Time:

163

Part Time:

44

Salaries Paid:

\$6,438,145

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,745,713	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$226	\$368	\$348
Revenue Collected During FY 11:	\$17,051,467	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,720,109	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$498	\$470	\$465
Per Capita Expenditures:	\$430	\$459	\$446
Revenues over (under) Expenditures:	\$2,331,358	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	61.32%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$9,027,071	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$264	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,202,587	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$2,835,499	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5.525.000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$161	\$104	\$44
General Obligation Debt over EAV:	0.88%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Fayette County**

Unit Code: **026/000/00** County: **FAYETTE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,588,283**

Equalized Assessed Valuation: **\$186,870,891**

Population: **22,133**

Employees:

Full Time:	98
Part Time:	48
Salaries Paid:	\$4,519,977

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,452,608	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$246	\$368	\$348
Revenue Collected During FY 11:	\$9,512,546	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10,287,299	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$430	\$470	\$465
Per Capita Expenditures:	\$465	\$459	\$446
Revenues over (under) Expenditures:	-\$774,753	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	46.06%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$4,738,750	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$214	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,948,269	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$6,497,990	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$178.652	\$7,885,646	\$1,340,797
Per Capita Debt:	\$8	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Ford County**

Unit Code: **027/000/00** County: **FORD**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,140,853**

Equalized Assessed Valuation: **\$215,443,982**

Population: **14,081**

Employees:

Full Time:	53
Part Time:	26
Salaries Paid:	\$2,322,176

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,523,327	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$392	\$368	\$348
Revenue Collected During FY 11:	\$6,360,415	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$5,528,797	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$452	\$470	\$465
Per Capita Expenditures:	\$393	\$459	\$446
Revenues over (under) Expenditures:	\$831,618	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	117.64%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6,504,191	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$462	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,620,735	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$5,873,315	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$625,310	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$44	\$40	\$
Revenue Collected During FY 11:	\$91,025	\$2,032,048	\$
Expenditures During FY 11:	\$3,729	\$2,063,033	\$
Per Capita Revenue:	\$6	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$87,296	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	15107.54%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$563,360	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$40	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Franklin County**

Unit Code: **028/000/00** County: **FRANKLIN**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,607,333**

Equalized Assessed Valuation: **\$301,458,655**

Population: **39,627**

Employees:

Full Time: **180**

Part Time: **50**

Salaries Paid: **\$5,737,295**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,677,737	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$219	\$368	\$348
Revenue Collected During FY 11:	\$12,450,295	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,479,811	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$314	\$470	\$465
Per Capita Expenditures:	\$365	\$459	\$446
Revenues over (under) Expenditures:	-\$2,029,516	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	59.93%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$8,677,737	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$219	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,555,541	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	-\$933,090	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$4,048,269

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$102

\$104

\$44

General Obligation Debt over EAV:

0.00%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$40

\$

Revenue Collected During FY 11:

\$

\$2,032,048

\$

Expenditures During FY 11:

\$

\$2,063,033

\$

Per Capita Revenue:

\$

\$41

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

0.00%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Fulton County**

Unit Code: **029/000/00** County: **FULTON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,303,470**

Equalized Assessed Valuation: **\$385,514,927**

Population: **37,069**

Employees:

Full Time:	198
Part Time:	54
Salaries Paid:	\$8,320,714

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,677,939	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$342	\$368	\$348
Revenue Collected During FY 11:	\$18,719,190	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$19,149,238	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$505	\$470	\$465
Per Capita Expenditures:	\$517	\$459	\$446
Revenues over (under) Expenditures:	-\$430,048	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	62.20%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,910,161	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$321	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$911,001	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,897,383	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$1,058,738

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$29

\$104

\$44

General Obligation Debt over EAV:

0.03%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$951,686

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$26

\$40

\$

Revenue Collected During FY 11:

\$3,076,835

\$2,032,048

\$

Expenditures During FY 11:

\$2,900,103

\$2,063,033

\$

Per Capita Revenue:

\$83

\$41

\$

Per Capita Expenditures:

\$78

\$40

\$

Operating Income (loss):

\$176,732

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

66.29%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$1,922,466

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$52

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Gallatin County**

Unit Code: **030/000/00** County: **GALLATIN**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,771,678**

Equalized Assessed Valuation: **\$45,042,900**

Population: **5,589**

Employees:

Full Time: **25**

Part Time: **27**

Salaries Paid: **\$807,368**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,506,777	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$806	\$660	\$633
Revenue Collected During FY 11:	\$3,135,592	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$3,298,669	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$561	\$670	\$607
Per Capita Expenditures:	\$590	\$654	\$574
Revenues over (under) Expenditures:	-\$163,077	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	128.29%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$4,231,881	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$757	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,136	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$3,055,548	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$187.349

Averages

\$773,654

Medians

\$103,117

Per Capita Debt:

\$34

\$122

\$15

General Obligation Debt over EAV:

0.00%

1.65%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$152,751

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$28

\$

Revenue Collected During FY 11:

\$

\$217,317

\$

Expenditures During FY 11:

\$

\$214,802

\$

Per Capita Revenue:

\$

\$40

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

\$2,515

\$

Ratio of Retained Earnings to Expenditures:

0.00%

57.34%

0.00%

Ending Retained Earnings for FY 11:

\$

\$154,564

\$

Per Capita Ending Retained Earnings:

\$

\$28

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Greene County**

Unit Code: **031/000/00** County: **GREENE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,077,734**

Equalized Assessed Valuation: **\$153,791,009**

Population: **14,000**

Employees:

Full Time: **55**

Part Time: **10**

Salaries Paid: **\$2,475,330**

Blended Component Units

Number Submitted = 1

Greene County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,910,371	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$351	\$368	\$348
Revenue Collected During FY 11:	\$6,763,831	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$6,702,043	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$483	\$470	\$465
Per Capita Expenditures:	\$479	\$459	\$446
Revenues over (under) Expenditures:	\$61,788	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	76.15%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$5,103,280	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$365	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$434,315	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,721,444	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$125.000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$9	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Grundy County**

Unit Code: 032/000/00

County: GRUNDY

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$33,577,360

Equalized Assessed Valuation:

\$1,887,216,330

Population:

50,063

Employees:

Full Time:

197

Part Time:

50

Salaries Paid:

\$10,326,610

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$18,117,472	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$362	\$368	\$348
Revenue Collected During FY 11:	\$27,923,044	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$26,379,612	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$558	\$470	\$465
Per Capita Expenditures:	\$527	\$459	\$446
Revenues over (under) Expenditures:	\$1,543,432	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	69.32%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$18,287,293	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$365	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,166,702	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$7,120,591	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$2,867,233

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$57

\$104

\$44

General Obligation Debt over EAV:

0.14%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$2,310,076

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$46

\$40

\$

Revenue Collected During FY 11:

\$94,450

\$2,032,048

\$

Expenditures During FY 11:

\$28,806

\$2,063,033

\$

Per Capita Revenue:

\$2

\$41

\$

Per Capita Expenditures:

\$1

\$40

\$

Operating Income (loss):

\$65,644

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

0.00%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Hamilton County**

Unit Code: **033/000/00** County: **HAMILTON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,663,939**

Equalized Assessed Valuation: **\$54,262,976**

Population: **8,457**

Employees:

Full Time: **34**

Part Time: **6**

Salaries Paid: **\$1,236,546**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,362,871	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$1.107	\$660	\$633
Revenue Collected During FY 11:	\$4,615,224	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$4,684,895	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$546	\$670	\$607
Per Capita Expenditures:	\$554	\$654	\$574
Revenues over (under) Expenditures:	-\$69,671	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	196.17%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$9,190,368	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$1,087	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$177,376	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$4,631,172	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$773,654	\$103,117
Per Capita Debt:	\$	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$28	\$
Revenue Collected During FY 11:	\$	\$217,317	\$
Expenditures During FY 11:	\$	\$214,802	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$	\$154,564	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Hancock County**

Unit Code: 034/000/00

County: HANCOCK

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,985,146

Equalized Assessed Valuation:

\$338,221,986

Population:

19,031

Employees:

Full Time:

85

Part Time:

35

Salaries Paid:

\$4,140,997

Blended Component Units

Number Submitted = 1

Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,305,382	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$226	\$368	\$348
Revenue Collected During FY 11:	\$9,104,912	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$9,013,578	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$478	\$470	\$465
Per Capita Expenditures:	\$474	\$459	\$446
Revenues over (under) Expenditures:	\$91,334	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	49.71%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$4,481,058	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$235	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,379,184	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$2,516,107	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$117.145	\$7,885,646	\$1,340,797
Per Capita Debt:	\$6	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$226,381	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$12	\$40	\$
Revenue Collected During FY 11:	\$628,415	\$2,032,048	\$
Expenditures During FY 11:	\$600,319	\$2,063,033	\$
Per Capita Revenue:	\$33	\$41	\$
Per Capita Expenditures:	\$32	\$40	\$
Operating Income (loss):	\$28,096	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	42.39%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$254,477	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$13	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Hardin County**

Unit Code: **035/000/00** County: **HARDIN**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,720,489**

Equalized Assessed Valuation: **\$27,757,409**

Population: **4,800**

Employees:

Full Time: **37**

Part Time: **24**

Salaries Paid: **\$1,190,474**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3.038.002	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$633	\$660	\$633
Revenue Collected During FY 11:	\$2.247.874	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$2.044.760	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$468	\$670	\$607
Per Capita Expenditures:	\$426	\$654	\$574
Revenues over (under) Expenditures:	\$203.114	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	158.51%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$3.241.116	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$675	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2.955.339	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$285.777	\$1,686,484	\$1,523,409



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$773,654	\$103,117
Per Capita Debt:	\$	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$174,072	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$36	\$28	\$
Revenue Collected During FY 11:	\$334,118	\$217,317	\$
Expenditures During FY 11:	\$412,013	\$214,802	\$
Per Capita Revenue:	\$70	\$40	\$
Per Capita Expenditures:	\$86	\$40	\$
Operating Income (loss):	-\$77,895	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	23.34%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$96,177	\$154,564	\$
Per Capita Ending Retained Earnings:	\$20	\$28	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Henderson County**

Unit Code: **036/000/00** County: **HENDERSON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,389,026**

Equalized Assessed Valuation: **\$116,354,722**

Population: **8,200**

Employees:

Full Time: **76**

Part Time: **29**

Salaries Paid: **\$2,462,277**

Blended Component Units

Number Submitted = **1**

Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.445.731	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$664	\$660	\$633
Revenue Collected During FY 11:	\$8.251.042	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$9.072.269	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$1.006	\$670	\$607
Per Capita Expenditures:	\$1.106	\$654	\$574
Revenues over (under) Expenditures:	-\$821.227	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	50.41%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$4.573.556	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$558	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2.647.101	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$1.459.468	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$500.000

Averages

\$773,654

Medians

\$103,117

Per Capita Debt:

\$61

\$122

\$15

General Obligation Debt over EAV:

0.43%

1.65%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$152,751

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$28

\$

Revenue Collected During FY 11:

\$

\$217,317

\$

Expenditures During FY 11:

\$

\$214,802

\$

Per Capita Revenue:

\$

\$40

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

\$2,515

\$

Ratio of Retained Earnings to Expenditures:

0.00%

57.34%

0.00%

Ending Retained Earnings for FY 11:

\$

\$154,564

\$

Per Capita Ending Retained Earnings:

\$

\$28

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Henry County**

Unit Code: **037/000/00** County: **HENRY**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,607,441**

Equalized Assessed Valuation: **\$748,746,930**

Population: **50,486**

Employees:

Full Time:	277
Part Time:	223
Salaries Paid:	\$13,250,137

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$17,566,428	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$348	\$368	\$348
Revenue Collected During FY 11:	\$24,968,935	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$22,411,774	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$495	\$470	\$465
Per Capita Expenditures:	\$444	\$459	\$446
Revenues over (under) Expenditures:	\$2,557,161	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	85.77%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$19,222,194	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$381	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,981,023	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$6,966,630	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,189,425	\$7,885,646	\$1,340,797
Per Capita Debt:	\$63	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,541,651	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$110	\$40	\$
Revenue Collected During FY 11:	\$5,110,459	\$2,032,048	\$
Expenditures During FY 11:	\$5,096,516	\$2,063,033	\$
Per Capita Revenue:	\$101	\$41	\$
Per Capita Expenditures:	\$101	\$40	\$
Operating Income (loss):	\$13,943	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	119.36%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$6,083,078	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$120	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Iroquois County**

Unit Code: **038/000/00** County: **IROQUOIS**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,432,467**

Equalized Assessed Valuation: **\$452,381,515**

Population: **29,718**

Employees:

Full Time:	100
Part Time:	49
Salaries Paid:	\$3,882,790

Blended Component Units

Number Submitted = 2

FORD-IROQUOIS PUBLIC HEALTH DEPART
IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,613,104	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$290	\$368	\$348
Revenue Collected During FY 11:	\$13,175,183	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$12,342,183	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$443	\$470	\$465
Per Capita Expenditures:	\$415	\$459	\$446
Revenues over (under) Expenditures:	\$833,000	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	79.32%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$9,790,226	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$329	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,171,015	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,281,540	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$735,827	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$25	\$40	\$
Revenue Collected During FY 11:	\$644,158	\$2,032,048	\$
Expenditures During FY 11:	\$268,352	\$2,063,033	\$
Per Capita Revenue:	\$22	\$41	\$
Per Capita Expenditures:	\$9	\$40	\$
Operating Income (loss):	\$375,806	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	284.30%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$762,932	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$26	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: Jackson County

Unit Code: 039/000/00 County: JACKSON

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$36,485,319

Equalized Assessed Valuation: \$706,142,866

Population: 60,218

Employees:

Full Time: 374

Part Time: 84

Salaries Paid: \$16,715,167

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$11,232,925	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$187	\$368	\$348
Revenue Collected During FY 11:	\$17,797,203	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$17,346,761	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$296	\$470	\$465
Per Capita Expenditures:	\$288	\$459	\$446
Revenues over (under) Expenditures:	\$450,442	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	66.89%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,602,471	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$193	\$381	\$358

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,638,219	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,611,521	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,268,741	\$7,885,646	\$1,340,797
Per Capita Debt:	\$54	\$104	\$44
General Obligation Debt over EAV:	0.42%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,999,040	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$83	\$40	\$
Revenue Collected During FY 11:	\$13,120,937	\$2,032,048	\$
Expenditures During FY 11:	\$12,737,128	\$2,063,033	\$
Per Capita Revenue:	\$218	\$41	\$
Per Capita Expenditures:	\$212	\$40	\$
Operating Income (loss):	\$383,809	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	42.26%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$5,382,849	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$89	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Jasper County**

Unit Code: **040/000/00**

County: **JASPER**

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,097,120

Equalized Assessed Valuation:

\$229,807,407

Population:

9,698

Employees:

Full Time:

78

Part Time:

28

Salaries Paid:

\$3,155,736

Blended Component Units

Number Submitted = **1**

Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,515,923	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$672	\$660	\$633
Revenue Collected During FY 11:	\$9,378,689	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$8,644,406	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$967	\$670	\$607
Per Capita Expenditures:	\$891	\$654	\$574
Revenues over (under) Expenditures:	\$734,283	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	84.32%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$7,289,206	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$752	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,735,105	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$1,554,100	\$1,686,484	\$1,523,409



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$204.755	\$773,654	\$103,117
Per Capita Debt:	\$21	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$28	\$
Revenue Collected During FY 11:	\$	\$217,317	\$
Expenditures During FY 11:	\$	\$214,802	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$	\$154,564	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Jefferson County**

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

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,108,659**

Equalized Assessed Valuation: **\$407,527,993**

Population: **40,083**

Employees:

Full Time: **190**

Part Time: **18**

Salaries Paid: **\$8,079,825**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.732.763	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$168	\$368	\$348
Revenue Collected During FY 11:	\$18.564.339	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$17.222.087	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$463	\$470	\$465
Per Capita Expenditures:	\$430	\$459	\$446
Revenues over (under) Expenditures:	\$1.342.252	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	43.56%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7.502.329	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$187	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6.291.718	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$2.591.520	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$13.664.586

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$341

\$104

\$44

General Obligation Debt over EAV:

0.00%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

Amounts

\$

Averages

\$3,214,558

Medians

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$40

\$

Revenue Collected During FY 11:

\$

\$2,032,048

\$

Expenditures During FY 11:

\$

\$2,063,033

\$

Per Capita Revenue:

\$

\$41

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

0.00%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Jersey County**

Unit Code: **042/000/00**

County: **JERSEY**

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$10,730,233

Equalized Assessed Valuation:

\$335,098,556

Population:

22,985

Employees:

Full Time:

98

Part Time:

27

Salaries Paid:

\$3,169,584

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,946,054	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$389	\$368	\$348
Revenue Collected During FY 11:	\$8,030,282	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,871,092	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$349	\$470	\$465
Per Capita Expenditures:	\$342	\$459	\$446
Revenues over (under) Expenditures:	\$159,190	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	93.30%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,343,459	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$319	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,269,421	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$859,846	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,405,318	\$7,885,646	\$1,340,797
Per Capita Debt:	\$235	\$104	\$44
General Obligation Debt over EAV:	1.61%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Jo Daviess County**

Unit Code: **043/000/00**

County: **JO DAVIESS**

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,235,546

Equalized Assessed Valuation:

\$791,439,763

Population:

22,678

Employees:

Full Time:

113

Part Time:

20

Salaries Paid:

\$5,188,438

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,565,413	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$554	\$368	\$348
Revenue Collected During FY 11:	\$14,556,353	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,029,038	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$642	\$470	\$465
Per Capita Expenditures:	\$619	\$459	\$446
Revenues over (under) Expenditures:	\$527,315	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	81.73%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,466,407	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$506	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,813,094	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$5,606,304	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$141.537	\$7,885,646	\$1,340,797
Per Capita Debt:	\$6	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Johnson County**

Unit Code: 044/000/00

County: JOHNSON

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,773,145

Equalized Assessed Valuation:

\$107,078,584

Population:

12,582

Employees:

Full Time:

55

Part Time:

39

Salaries Paid:

\$2,286,543

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,507,819	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$517	\$368	\$348
Revenue Collected During FY 11:	\$5,901,888	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$5,611,518	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$469	\$470	\$465
Per Capita Expenditures:	\$446	\$459	\$446
Revenues over (under) Expenditures:	\$290,370	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	121.15%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6,798,189	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$540	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,577	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,418,956	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,341,656	\$7,885,646	\$1,340,797
Per Capita Debt:	\$186	\$104	\$44
General Obligation Debt over EAV:	1.57%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$624,835	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$50	\$40	\$
Revenue Collected During FY 11:	\$389,379	\$2,032,048	\$
Expenditures During FY 11:	\$351,827	\$2,063,033	\$
Per Capita Revenue:	\$31	\$41	\$
Per Capita Expenditures:	\$28	\$40	\$
Operating Income (loss):	\$37,552	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	188.27%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$662,387	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$53	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Kane County

Unit Code: 045/000/00 **County:** KANE

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$277,849,153

Equalized Assessed Valuation: \$14,842,474,308

Population: 515,269

Employees:

Full Time: 1,247

Part Time: 107

Salaries Paid: \$60,629,019

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$151,953,835	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$295	\$303	\$275
Revenue Collected During FY 11:	\$166,814,389	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$139,717,023	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$324	\$430	\$426
Per Capita Expenditures:	\$271	\$385	\$370
Revenues over (under) Expenditures:	\$27,097,366	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	121.56%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$169,838,133	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$330	\$329	\$313

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,805,781	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$123,860,266	\$85,673,995	\$102,562,504



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$383,069,317	\$229,793,142	\$190,111,592
Per Capita Debt:	\$743	\$423	\$350
General Obligation Debt over EAV:	1.72%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$19,802,169	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$38	\$109	\$74
Revenue Collected During FY 11:	\$616,715	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$294,284	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$1	\$36	\$40
Per Capita Expenditures:	\$1	\$30	\$31
Operating Income (loss):	\$322,431	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	6736.01%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$19,822,992	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$38	\$113	\$74



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Kankakee County**

Unit Code: 046/000/00

County: KANKAKEE

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$71,702,917

Equalized Assessed Valuation:

\$2,154,548,266

Population:

113,698

Employees:

Full Time:

488

Part Time:

38

Salaries Paid:

\$24,202,823

Blended Component Units

Number Submitted = 3

911 System Fee

Health Department

Veterans Administration Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,597,372	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$172	\$368	\$348
Revenue Collected During FY 11:	\$54,158,554	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$52,551,996	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$476	\$470	\$465
Per Capita Expenditures:	\$462	\$459	\$446
Revenues over (under) Expenditures:	\$1,606,558	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	40.30%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$21,177,210	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$186	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,873,246	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	-\$1,085,048	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Per Capita Debt:

General Obligation Debt over EAV:

Amounts

\$26,812,610

\$236

0.47%

Averages

\$7,885,646

\$104

0.29%

Medians

\$1,340,797

\$44

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

Per Capita Beginning Retained Earnings for FY 11:

Revenue Collected During FY 11:

Expenditures During FY 11:

Per Capita Revenue:

Per Capita Expenditures:

Operating Income (loss):

Ratio of Retained Earnings to Expenditures:

Ending Retained Earnings for FY 11:

Per Capita Ending Retained Earnings:

Amounts

\$5,173,909

\$46

\$3,064,910

\$2,836,039

\$27

\$25

\$228,871

189.16%

\$5,364,769

\$47

Averages

\$3,214,558

\$40

\$2,032,048

\$2,063,033

\$41

\$40

-\$30,985

279.96%

\$3,197,535

\$41

Medians

\$

\$

\$

\$

\$

\$

\$

0.00%

\$

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Kendall County**

Unit Code: **047/000/00** County: **KENDALL**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,195,509**

Equalized Assessed Valuation: **\$3,172,454,510**

Population: **114,736**

Employees:

Full Time: **331**

Part Time: **61**

Salaries Paid: **\$18,557,493**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37,307,112	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$325	\$368	\$348
Revenue Collected During FY 11:	\$54,241,076	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$45,945,792	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$473	\$470	\$465
Per Capita Expenditures:	\$400	\$459	\$446
Revenues over (under) Expenditures:	\$8,295,284	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	91.90%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$42,226,248	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$368	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,563,283	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$22,706,003	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$41.303.762	\$7,885,646	\$1,340,797
Per Capita Debt:	\$360	\$104	\$44
General Obligation Debt over EAV:	1.30%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Knox County**

Unit Code: 048/000/00

County: KNOX

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$40,094,213

Equalized Assessed Valuation:

\$692,525,059

Population:

52,919

Employees:

Full Time:

365

Part Time:

71

Salaries Paid:

\$13,721,259

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,364,832	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$271	\$368	\$348
Revenue Collected During FY 11:	\$20,139,557	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$20,306,467	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$381	\$470	\$465
Per Capita Expenditures:	\$384	\$459	\$446
Revenues over (under) Expenditures:	-\$166,910	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	65.90%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$13,382,692	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$253	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,785,071	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,152,396	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$12.678.421	\$7,885,646	\$1,340,797
Per Capita Debt:	\$240	\$104	\$44
General Obligation Debt over EAV:	0.70%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$16,743,469	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$316	\$40	\$
Revenue Collected During FY 11:	\$10,814,007	\$2,032,048	\$
Expenditures During FY 11:	\$10,253,836	\$2,063,033	\$
Per Capita Revenue:	\$204	\$41	\$
Per Capita Expenditures:	\$194	\$40	\$
Operating Income (loss):	\$560,171	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	169.11%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$17,340,567	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$328	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Lake County**

Unit Code: **049/000/00** County: **Lake**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$705,321,569**

Equalized Assessed Valuation: **\$26,712,347,047**

Population: **703,462**

Employees:

Full Time: **2,542**

Part Time: **316**

Salaries Paid: **\$157,055,471**

Blended Component Units

Number Submitted = 1
ETSB

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$286,707,786	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$408	\$303	\$275
Revenue Collected During FY 11:	\$367,892,818	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$332,361,390	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$523	\$430	\$426
Per Capita Expenditures:	\$472	\$385	\$370
Revenues over (under) Expenditures:	\$35,531,428	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	95.52%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$317,460,700	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$451	\$329	\$313

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$173,433,421	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$110,761,083	\$85,673,995	\$102,562,504



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$154,882,957	\$229,793,142	\$190,111,592
Per Capita Debt:	\$220	\$423	\$350
General Obligation Debt over EAV:	0.34%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$244,510,771	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$348	\$109	\$74
Revenue Collected During FY 11:	\$40,806,432	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$38,721,382	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$58	\$36	\$40
Per Capita Expenditures:	\$55	\$30	\$31
Operating Income (loss):	\$2,085,050	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	640.54%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$248,027,606	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$353	\$113	\$74



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Lasalle County**

Unit Code: **050/000/00** County: **LASALLE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$82,570,664**

Equalized Assessed Valuation: **\$2,590,163,760**

Population: **113,065**

Employees:

Full Time: **506**

Part Time:

Salaries Paid: **\$21,424,272**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$48,323,269	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$427	\$368	\$348
Revenue Collected During FY 11:	\$52,341,516	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$48,730,995	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$463	\$470	\$465
Per Capita Expenditures:	\$431	\$459	\$446
Revenues over (under) Expenditures:	\$3,610,521	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	101.51%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$49,465,267	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$437	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,481,592	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$35,246,737	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,990,000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$44	\$104	\$44
General Obligation Debt over EAV:	0.19%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,928,229	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$35	\$40	\$
Revenue Collected During FY 11:	\$4,866,497	\$2,032,048	\$
Expenditures During FY 11:	\$4,884,853	\$2,063,033	\$
Per Capita Revenue:	\$43	\$41	\$
Per Capita Expenditures:	\$43	\$40	\$
Operating Income (loss):	-\$18,356	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	79.19%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$3,868,128	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$34	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Lawrence County**

Unit Code: **051/000/00** County: **LAWRENCE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,923,159**

Equalized Assessed Valuation: **\$101,080,354**

Population: **16,400**

Employees:

Full Time: **72**

Part Time: **15**

Salaries Paid: **\$2,397,491**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,298,829	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$323	\$368	\$348
Revenue Collected During FY 11:	\$7,000,546	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,389,684	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$427	\$470	\$465
Per Capita Expenditures:	\$451	\$459	\$446
Revenues over (under) Expenditures:	-\$389,138	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	66.44%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$4,909,691	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$299	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,540,866	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,368,825	\$7,474,886	\$4,418,956



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$453.201	\$7,885,646	\$1,340,797
Per Capita Debt:	\$28	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$614,807	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$37	\$40	\$
Revenue Collected During FY 11:	\$189,425	\$2,032,048	\$
Expenditures During FY 11:	\$196,776	\$2,063,033	\$
Per Capita Revenue:	\$12	\$41	\$
Per Capita Expenditures:	\$12	\$40	\$
Operating Income (loss):	-\$7,351	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	308.70%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$607,456	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$37	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: Lee County

Unit Code: 052/000/00 **County:** LEE

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,482,363

Equalized Assessed Valuation: \$675,017,837

Population: 36,031

Employees:

Full Time:	122
Part Time:	63
Salaries Paid:	\$6,821,933

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,914,389	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$303	\$368	\$348
Revenue Collected During FY 11:	\$16,960,004	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,616,431	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$471	\$470	\$465
Per Capita Expenditures:	\$406	\$459	\$446
Revenues over (under) Expenditures:	\$2,343,573	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	102.61%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$14,998,133	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$416	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$14,349,988	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.174.691	\$7,885,646	\$1,340,797
Per Capita Debt:	\$33	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Livingston County**

Unit Code: **053/000/00** County: **LIVINGSTON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,845,699**

Equalized Assessed Valuation: **\$642,827,668**

Population: **38,885**

Employees:

Full Time:	203
Part Time:	100
Salaries Paid:	\$9,253,864

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$33,316,709	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$857	\$368	\$348
Revenue Collected During FY 11:	\$21,593,579	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$36,262,974	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$555	\$470	\$465
Per Capita Expenditures:	\$933	\$459	\$446
Revenues over (under) Expenditures:	-\$14,669,395	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	108.74%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$39,432,653	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$1,014	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,951,092	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$35,124,071	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,357,490	\$7,885,646	\$1,340,797
Per Capita Debt:	\$35	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,051,050	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$53	\$40	\$
Revenue Collected During FY 11:	\$20,059	\$2,032,048	\$
Expenditures During FY 11:	\$85,046	\$2,063,033	\$
Per Capita Revenue:	\$1	\$41	\$
Per Capita Expenditures:	\$2	\$40	\$
Operating Income (loss):	-\$64,987	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	2335.28%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$1,986,063	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$51	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Logan County**

Unit Code: **054/000/00** County: **LOGAN**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,075,756**

Equalized Assessed Valuation: **\$435,121,993**

Population: **30,305**

Employees:

Full Time: **148**

Part Time: **96**

Salaries Paid: **\$5,805,538**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$10,869,802	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$359	\$368	\$348
Revenue Collected During FY 11:	\$14,579,243	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,739,886	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$481	\$470	\$465
Per Capita Expenditures:	\$486	\$459	\$446
Revenues over (under) Expenditures:	-\$160,643	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	73.70%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$10,862,929	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$358	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,846,968	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,235,265	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$861.476	\$7,885,646	\$1,340,797
Per Capita Debt:	\$28	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Macon County**

Unit Code: **055/000/00** County: **MACON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,510,986**

Equalized Assessed Valuation: **\$1,624,586,431**

Population: **110,715**

Employees:

Full Time: **509**

Part Time: **57**

Salaries Paid: **\$21,179,745**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$34,348,450	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$310	\$368	\$348
Revenue Collected During FY 11:	\$48,531,940	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$48,465,490	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$438	\$470	\$465
Per Capita Expenditures:	\$438	\$459	\$446
Revenues over (under) Expenditures:	\$66,450	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	70.61%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$34,221,582	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$309	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,698,652	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$11,656,481	\$7,474,886	\$4,418,956



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$4,484,415

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$41

\$104

\$44

General Obligation Debt over EAV:

0.00%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$2,158,533

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$19

\$40

\$

Revenue Collected During FY 11:

\$4,126,838

\$2,032,048

\$

Expenditures During FY 11:

\$4,092,884

\$2,063,033

\$

Per Capita Revenue:

\$37

\$41

\$

Per Capita Expenditures:

\$37

\$40

\$

Operating Income (loss):

\$33,954

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

53.57%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$2,192,487

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$20

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Macoupin County**

Unit Code: **056/000/00**

County: **MACOUPIN**

Fiscal Year End: **8/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,969,424**

Equalized Assessed Valuation: **\$571,087,734**

Population: **47,765**

Employees:

Full Time: **150**

Part Time: **74**

Salaries Paid: **\$6,719,488**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$15,394,715	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$322	\$368	\$348
Revenue Collected During FY 11:	\$15,967,422	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$16,415,941	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$334	\$470	\$465
Per Capita Expenditures:	\$344	\$459	\$446
Revenues over (under) Expenditures:	-\$448,519	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	91.05%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$14,946,196	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$313	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$15,028,446	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.256.411	\$7,885,646	\$1,340,797
Per Capita Debt:	\$26	\$104	\$44
General Obligation Debt over EAV:	0.14%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Madison County**

Unit Code: 057/000/00 **County:** MADISON

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$118,482,096

Equalized Assessed Valuation: \$4,970,436,266

Population: 266,816

Employees:

Full Time: 783

Part Time: 127

Salaries Paid: \$43,968,782

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$100,820,120	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$378	\$368	\$348
Revenue Collected During FY 11:	\$104,760,242	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$98,583,811	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$393	\$470	\$465
Per Capita Expenditures:	\$369	\$459	\$446
Revenues over (under) Expenditures:	\$6,176,431	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	108.98%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$107,438,497	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$403	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,858,309	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$31,477,336	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$5,516,505

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$21

\$104

\$44

General Obligation Debt over EAV:

0.03%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$22,099,721

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$83

\$40

\$

Revenue Collected During FY 11:

\$3,081,433

\$2,032,048

\$

Expenditures During FY 11:

\$2,718,147

\$2,063,033

\$

Per Capita Revenue:

\$12

\$41

\$

Per Capita Expenditures:

\$10

\$40

\$

Operating Income (loss):

\$363,286

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

826.41%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$22,463,007

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$84

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Marion County**

Unit Code: **058/000/00** County: **MARION**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,773,196**

Equalized Assessed Valuation: **\$363,088,735**

Population: **39,437**

Employees:

Full Time: **131**

Part Time: **46**

Salaries Paid: **\$5,486,644**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.162.930	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$156	\$368	\$348
Revenue Collected During FY 11:	\$11.892.082	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10.978.675	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$302	\$470	\$465
Per Capita Expenditures:	\$278	\$459	\$446
Revenues over (under) Expenditures:	\$913.407	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	58.49%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.421.809	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$163	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6.015.069	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1.785.577	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,680,950	\$7,885,646	\$1,340,797
Per Capita Debt:	\$144	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Marshall County**

Unit Code: **059/000/00** County: **MARSHALL**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,508,790**

Equalized Assessed Valuation: **\$260,961,569**

Population: **12,640**

Employees:

Full Time:	44
Part Time:	35
Salaries Paid:	\$1,834,844

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.817.004	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$460	\$368	\$348
Revenue Collected During FY 11:	\$6.385.281	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$5.749.140	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$505	\$470	\$465
Per Capita Expenditures:	\$455	\$459	\$446
Revenues over (under) Expenditures:	\$636.141	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	112.25%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.453.145	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$511	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1.468.191	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4.844.660	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$228.653

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$18

\$104

\$44

General Obligation Debt over EAV:

0.03%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$40

\$

Revenue Collected During FY 11:

\$

\$2,032,048

\$

Expenditures During FY 11:

\$

\$2,063,033

\$

Per Capita Revenue:

\$

\$41

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

0.00%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Mason County**

Unit Code: **060/000/00** County: **MASON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,164,763**

Equalized Assessed Valuation: **\$183,153,655**

Population: **14,666**

Employees:

Full Time: **69**

Part Time: **40**

Salaries Paid: **\$3,400,362**

Blended Component Units

Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,837,152	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$603	\$368	\$348
Revenue Collected During FY 11:	\$7,857,927	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$8,060,744	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$536	\$470	\$465
Per Capita Expenditures:	\$550	\$459	\$446
Revenues over (under) Expenditures:	-\$202,817	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	109.94%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$8,861,728	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$604	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$8,561,089	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$557.913	\$7,885,646	\$1,340,797
Per Capita Debt:	\$38	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$776,335	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$53	\$40	\$
Revenue Collected During FY 11:	\$265,206	\$2,032,048	\$
Expenditures During FY 11:	\$301,519	\$2,063,033	\$
Per Capita Revenue:	\$18	\$41	\$
Per Capita Expenditures:	\$21	\$40	\$
Operating Income (loss):	-\$36,313	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	245.43%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$740,022	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$50	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Massac County**

Unit Code: **061/000/00** County: **MASSAC**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,501,586**

Equalized Assessed Valuation: **\$155,796,390**

Population: **15,000**

Employees:

Full Time: **96**

Part Time:

Salaries Paid: **\$2,715,911**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,445,395	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$496	\$368	\$348
Revenue Collected During FY 11:	\$7,545,904	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,327,618	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$503	\$470	\$465
Per Capita Expenditures:	\$489	\$459	\$446
Revenues over (under) Expenditures:	\$218,286	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	104.59%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,663,680	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$511	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,277	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$7,582,682	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$456.723	\$7,885,646	\$1,340,797
Per Capita Debt:	\$30	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Mc Donough County**

Unit Code: **062/000/00**

County: **MCDONOUGH**

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,081,869

Equalized Assessed Valuation:

\$369,945,764

Population:

32,612

Employees:

Full Time:

246

Part Time:

67

Salaries Paid:

\$9,135,145

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,730,943	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$268	\$368	\$348
Revenue Collected During FY 11:	\$11,895,407	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$12,034,130	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$365	\$470	\$465
Per Capita Expenditures:	\$369	\$459	\$446
Revenues over (under) Expenditures:	-\$138,723	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	68.65%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$8,261,361	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$253	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,369,869	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,465,284	\$7,474,886	\$4,418,956



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$751.170	\$7,885,646	\$1,340,797
Per Capita Debt:	\$23	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,383,464	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$134	\$40	\$
Revenue Collected During FY 11:	\$5,427,365	\$2,032,048	\$
Expenditures During FY 11:	\$5,327,909	\$2,063,033	\$
Per Capita Revenue:	\$166	\$41	\$
Per Capita Expenditures:	\$163	\$40	\$
Operating Income (loss):	\$99,456	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	84.39%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$4,496,136	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$138	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Mc Henry County**

Unit Code: **063/000/00**

County: **MCHENRY**

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$288,984,776

Equalized Assessed Valuation:

\$9,727,481,075

Population:

308,944

Employees:

Full Time:

1,165

Part Time:

151

Salaries Paid:

\$63,255,339

Blended Component Units

Number Submitted = 1

McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$150,527,388	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$487	\$303	\$275
Revenue Collected During FY 11:	\$157,018,498	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$146,465,994	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$508	\$430	\$426
Per Capita Expenditures:	\$474	\$385	\$370
Revenues over (under) Expenditures:	\$10,552,504	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	112.87%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$165,309,856	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$535	\$329	\$313

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,754,427	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$39,868,128	\$85,673,995	\$102,562,504



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$88,408,800	\$229,793,142	\$190,111,592
Per Capita Debt:	\$286	\$423	\$350
General Obligation Debt over EAV:	0.74%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$37,492,573	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$121	\$109	\$74
Revenue Collected During FY 11:	\$18,545,553	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$12,406,798	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$60	\$36	\$40
Per Capita Expenditures:	\$40	\$30	\$31
Operating Income (loss):	\$6,138,755	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	351.67%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$43,631,328	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$141	\$113	\$74



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Mc Lean County**

Unit Code: 064/000/00

County: MCLEAN

Fiscal Year End:

12/31/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$81,260,567

Equalized Assessed Valuation:

\$3,990,841,421

Population:

169,832

Employees:

Full Time:

723

Part Time:

154

Salaries Paid:

\$33,433,451

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$29,157,075	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$172	\$368	\$348
Revenue Collected During FY 11:	\$79,588,959	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$78,278,191	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$469	\$470	\$465
Per Capita Expenditures:	\$461	\$459	\$446
Revenues over (under) Expenditures:	\$1,310,768	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	39.01%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$30,537,985	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$180	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,204,854	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$8,779,686	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$24.134.066	\$7,885,646	\$1,340,797
Per Capita Debt:	\$142	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$8,651,530	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$51	\$40	\$
Revenue Collected During FY 11:	\$8,079,889	\$2,032,048	\$
Expenditures During FY 11:	\$7,273,638	\$2,063,033	\$
Per Capita Revenue:	\$48	\$41	\$
Per Capita Expenditures:	\$43	\$40	\$
Operating Income (loss):	\$806,251	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	139.48%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$10,145,462	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$60	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Menard County**

Unit Code: **065/000/00** County: **MENARD**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,733,296**

Equalized Assessed Valuation: **\$230,047,219**

Population: **12,486**

Employees:

Full Time:	206
Part Time:	96
Salaries Paid:	\$6,629,105

Blended Component Units

Number Submitted = **1**
Menard County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,991,331	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$480	\$368	\$348
Revenue Collected During FY 11:	\$7,399,678	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,296,239	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$593	\$470	\$465
Per Capita Expenditures:	\$584	\$459	\$446
Revenues over (under) Expenditures:	\$103,439	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	84.69%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6,179,419	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$495	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,572,288	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,518,010	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$84.917	\$7,885,646	\$1,340,797
Per Capita Debt:	\$7	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,659,937	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$533	\$40	\$
Revenue Collected During FY 11:	\$6,711,986	\$2,032,048	\$
Expenditures During FY 11:	\$6,159,570	\$2,063,033	\$
Per Capita Revenue:	\$538	\$41	\$
Per Capita Expenditures:	\$493	\$40	\$
Operating Income (loss):	\$552,416	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	116.12%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$7,152,353	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$573	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Mercer County**

Unit Code: **066/000/00** County: **MERCER**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,667,938**

Equalized Assessed Valuation: **\$240,887,087**

Population: **16,434**

Employees:

Full Time: **92**

Part Time: **50**

Salaries Paid: **\$3,838,515**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,987,906	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$304	\$368	\$348
Revenue Collected During FY 11:	\$10,116,412	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10,614,573	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$616	\$470	\$465
Per Capita Expenditures:	\$646	\$459	\$446
Revenues over (under) Expenditures:	-\$498,161	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	41.63%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$4,418,327	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$269	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,934,868	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$281,592	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.340.797	\$7,885,646	\$1,340,797
Per Capita Debt:	\$82	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Monroe County**

Unit Code: **067/000/00**

County: **Monroe**

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$89,165,198

Equalized Assessed Valuation:

\$800,408,472

Population:

33,957

Employees:

Full Time:

180

Part Time:

130

Salaries Paid:

\$9,656,661

Blended Component Units

Number Submitted = 1

Tax

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,646,611	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$284	\$368	\$348
Revenue Collected During FY 11:	\$15,148,273	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,150,127	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$446	\$470	\$465
Per Capita Expenditures:	\$417	\$459	\$446
Revenues over (under) Expenditures:	\$998,146	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	75.23%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$10,644,757	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$313	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,402,822	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$932,346	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$18,293,941

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$539

\$104

\$44

General Obligation Debt over EAV:

2.07%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$6,100,796

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$180

\$40

\$

Revenue Collected During FY 11:

\$11,886,368

\$2,032,048

\$

Expenditures During FY 11:

\$10,760,179

\$2,063,033

\$

Per Capita Revenue:

\$350

\$41

\$

Per Capita Expenditures:

\$317

\$40

\$

Operating Income (loss):

\$1,126,189

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

53.08%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$5,711,448

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$168

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Montgomery County**

Unit Code: **068/000/00**

County: **MONTGOME**

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$22,299,153

Equalized Assessed Valuation:

\$22,299,153

Population:

30,600

Employees:

Full Time:

164

Part Time:

32

Salaries Paid:

\$7,106,119

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,089,775	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$395	\$368	\$348
Revenue Collected During FY 11:	\$15,126,370	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$15,699,611	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$494	\$470	\$465
Per Capita Expenditures:	\$513	\$459	\$446
Revenues over (under) Expenditures:	-\$573,241	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	73.36%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,516,534	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$376	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,384,253	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$8,841,281	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Morgan County**

Unit Code: **069/000/00** County: **MORGAN**

Fiscal Year End: **8/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,112,755**

Equalized Assessed Valuation: **\$500,076,121**

Population: **35,547**

Employees:

Full Time:	155
Part Time:	10
Salaries Paid:	\$6,101,701

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,710,226	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$329	\$368	\$348
Revenue Collected During FY 11:	\$17,267,533	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$17,111,933	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$486	\$470	\$465
Per Capita Expenditures:	\$481	\$459	\$446
Revenues over (under) Expenditures:	\$155,600	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	69.34%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,865,826	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$334	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,725,197	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,962,880	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Moultrie County**

Unit Code: 070/000/00

County: MOULTRIE

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,864,395

Equalized Assessed Valuation:

\$202,317,888

Population:

14,846

Employees:

Full Time:

70

Part Time:

31

Salaries Paid:

\$2,550,508

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3.559.265	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$240	\$368	\$348
Revenue Collected During FY 11:	\$6.758.757	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$5.953.795	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$455	\$470	\$465
Per Capita Expenditures:	\$401	\$459	\$446
Revenues over (under) Expenditures:	\$804.962	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	72.29%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$4.303.872	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$290	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1.319.221	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3.026.741	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$890.000

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$60

\$104

\$44

General Obligation Debt over EAV:

0.43%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$40

\$

Revenue Collected During FY 11:

\$

\$2,032,048

\$

Expenditures During FY 11:

\$

\$2,063,033

\$

Per Capita Revenue:

\$

\$41

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

0.00%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Ogle County**

Unit Code: **071/000/00** County: **OGLE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,294,367**

Equalized Assessed Valuation: **\$1,522,437,946**

Population: **54,826**

Employees:

Full Time: **207**

Part Time: **60**

Salaries Paid: **\$9,802,014**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16.373.085	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$299	\$368	\$348
Revenue Collected During FY 11:	\$27.963.697	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$22.984.561	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$510	\$470	\$465
Per Capita Expenditures:	\$419	\$459	\$446
Revenues over (under) Expenditures:	\$4.979.136	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	78.56%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$18.056.705	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$329	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11.065.940	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$16.243.898	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$10.909.049	\$7,885,646	\$1,340,797
Per Capita Debt:	\$199	\$104	\$44
General Obligation Debt over EAV:	0.71%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: Peoria County

Unit Code: 072/000/00 **County:** PEORIA

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$134,647,576

Equalized Assessed Valuation: \$3,402,934,000

Population: 186,960

Employees:

Full Time:	845
Part Time:	45
Salaries Paid:	\$42,145,170

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$52,251,111	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$279	\$368	\$348
Revenue Collected During FY 11:	\$76,732,253	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$76,169,861	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$410	\$470	\$465
Per Capita Expenditures:	\$407	\$459	\$446
Revenues over (under) Expenditures:	\$562,392	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	68.61%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$52,257,803	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$280	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,951,404	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$24,252,859	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$93,523,030

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$500

\$104

\$44

General Obligation Debt over EAV:

0.27%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$14,910,998

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$80

\$40

\$

Revenue Collected During FY 11:

\$16,150,976

\$2,032,048

\$

Expenditures During FY 11:

\$12,716,709

\$2,063,033

\$

Per Capita Revenue:

\$86

\$41

\$

Per Capita Expenditures:

\$68

\$40

\$

Operating Income (loss):

\$3,434,267

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

144.60%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$18,388,135

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$98

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Perry County**

Unit Code: **073/000/00**

County: **PERRY**

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,312,924

Equalized Assessed Valuation:

\$166,763,685

Population:

22,350

Employees:

Full Time:

105

Part Time:

38

Salaries Paid:

\$4,484,171

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.055.963	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$226	\$368	\$348
Revenue Collected During FY 11:	\$11.672.155	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$11.425.753	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$522	\$470	\$465
Per Capita Expenditures:	\$511	\$459	\$446
Revenues over (under) Expenditures:	\$246.402	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	46.41%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$5.303.074	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$237	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4.014.941	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1.288.133	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$659.521

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$30

\$104

\$44

General Obligation Debt over EAV:

0.00%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$40

\$

Revenue Collected During FY 11:

\$

\$2,032,048

\$

Expenditures During FY 11:

\$

\$2,063,033

\$

Per Capita Revenue:

\$

\$41

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

0.00%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Piatt County**

Unit Code: 074/000/00

County: PIATT

Fiscal Year End:

11/30/2011

Accounting Method:

Combination

Appropriation or Budget:

\$22,105,590

Equalized Assessed Valuation:

\$370,648,500

Population:

16,729

Employees:

Full Time:

198

Part Time:

57

Salaries Paid:

\$7,417,476

Blended Component Units

Number Submitted = 1

Piatt County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,593,323	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$573	\$368	\$348
Revenue Collected During FY 11:	\$9,360,581	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$8,229,743	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$560	\$470	\$465
Per Capita Expenditures:	\$492	\$459	\$446
Revenues over (under) Expenditures:	\$1,130,838	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	135.72%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,169,637	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$668	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,201,280	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,890,785	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7,817,960	\$7,885,646	\$1,340,797
Per Capita Debt:	\$467	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,333,916	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$319	\$40	\$
Revenue Collected During FY 11:	\$8,073,978	\$2,032,048	\$
Expenditures During FY 11:	\$8,916,673	\$2,063,033	\$
Per Capita Revenue:	\$483	\$41	\$
Per Capita Expenditures:	\$533	\$40	\$
Operating Income (loss):	-\$842,695	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	54.45%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$4,854,880	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$290	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Pike County**

Unit Code: **075/000/00** County: **PIKE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,785,999**

Equalized Assessed Valuation: **\$185,162,103**

Population: **16,430**

Employees:

Full Time:	90
Part Time:	20
Salaries Paid:	\$4,435,032

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,218,112	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$500	\$368	\$348
Revenue Collected During FY 11:	\$10,661,897	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10,986,184	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$649	\$470	\$465
Per Capita Expenditures:	\$669	\$459	\$446
Revenues over (under) Expenditures:	-\$324,287	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	71.20%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,822,482	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$476	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,298,021	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,299,030	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$490.568	\$7,885,646	\$1,340,797
Per Capita Debt:	\$30	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Pope County**

Unit Code: **076/000/00** County: **POPE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,597,337**

Equalized Assessed Valuation: **\$41,597,178**

Population: **4,470**

Employees:

Full Time: **27**

Part Time: **4**

Salaries Paid: **\$724,497**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,149,466	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$1.152	\$660	\$633
Revenue Collected During FY 11:	\$2,809,075	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$2,567,670	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$628	\$670	\$607
Per Capita Expenditures:	\$574	\$654	\$574
Revenues over (under) Expenditures:	\$241,405	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	213.86%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$5,491,214	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$1,228	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,016,564	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$2,331,019	\$1,686,484	\$1,523,409



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$773,654	\$103,117
Per Capita Debt:	\$	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$28	\$
Revenue Collected During FY 11:	\$	\$217,317	\$
Expenditures During FY 11:	\$	\$214,802	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$	\$154,564	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Pulaski County**

Unit Code: **077/000/00** County: **PULASKI**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,742,282**

Equalized Assessed Valuation: **\$29,264,102**

Population: **6,161**

Employees:

Full Time: **67**

Part Time:

Salaries Paid: **\$2,077,752**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,739,781	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$607	\$660	\$633
Revenue Collected During FY 11:	\$7,168,356	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$6,552,018	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$1,164	\$670	\$607
Per Capita Expenditures:	\$1,063	\$654	\$574
Revenues over (under) Expenditures:	\$616,338	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	68.61%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$4,495,559	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$730	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,993	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$819,448	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$9.153.944

Averages

\$773,654

Medians

\$103,117

Per Capita Debt:

\$1.486

\$122

\$15

General Obligation Debt over EAV:

22.88%

1.65%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$152,751

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$28

\$

Revenue Collected During FY 11:

\$427,072

\$217,317

\$

Expenditures During FY 11:

\$

\$214,802

\$

Per Capita Revenue:

\$69

\$40

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$427,072

\$2,515

\$

Ratio of Retained Earnings to Expenditures:

0.00%

57.34%

0.00%

Ending Retained Earnings for FY 11:

\$422,544

\$154,564

\$

Per Capita Ending Retained Earnings:

\$69

\$28

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Putnam County**

Unit Code: **078/000/00** County: **PUTNAM**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,098,246**

Equalized Assessed Valuation: **\$151,976,432**

Population: **6,006**

Employees:

Full Time: **35**

Part Time: **22**

Salaries Paid: **\$1,318,127**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,534,596	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$589	\$660	\$633
Revenue Collected During FY 11:	\$4,108,203	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$4,192,385	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$684	\$670	\$607
Per Capita Expenditures:	\$698	\$654	\$574
Revenues over (under) Expenditures:	-\$84,182	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	82.30%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$3,450,414	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$574	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,159,741	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$1,290,673	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$263.521

Averages

\$773,654

Medians

\$103,117

Per Capita Debt:

\$44

\$122

\$15

General Obligation Debt over EAV:

0.00%

1.65%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$152,751

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$28

\$

Revenue Collected During FY 11:

\$

\$217,317

\$

Expenditures During FY 11:

\$

\$214,802

\$

Per Capita Revenue:

\$

\$40

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

\$2,515

\$

Ratio of Retained Earnings to Expenditures:

0.00%

57.34%

0.00%

Ending Retained Earnings for FY 11:

\$

\$154,564

\$

Per Capita Ending Retained Earnings:

\$

\$28

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Randolph County**

Unit Code: 079/000/00

County: **RANDOLPH**

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,410,998

Equalized Assessed Valuation:

\$435,926,450

Population:

33,476

Employees:

Full Time:

115

Part Time:

20

Salaries Paid:

\$7,322,735

Blended Component Units

Number Submitted = 3

Anna Wehrheim Memorial Old Folks Home

Randolph County Health Department

Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,774,119	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$172	\$368	\$348
Revenue Collected During FY 11:	\$10,820,959	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$11,494,874	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$323	\$470	\$465
Per Capita Expenditures:	\$343	\$459	\$446
Revenues over (under) Expenditures:	-\$673,915	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	48.03%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$5,521,174	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$165	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$756,108	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$2,471,487	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,371,045	\$7,885,646	\$1,340,797
Per Capita Debt:	\$131	\$104	\$44
General Obligation Debt over EAV:	0.25%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,551,143	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$166	\$40	\$
Revenue Collected During FY 11:	\$4,379,169	\$2,032,048	\$
Expenditures During FY 11:	\$4,162,041	\$2,063,033	\$
Per Capita Revenue:	\$131	\$41	\$
Per Capita Expenditures:	\$124	\$40	\$
Operating Income (loss):	\$217,128	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	128.84%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$5,362,314	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$160	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Richland County**

Unit Code: **080/000/00** County: **RICHLAND**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,128,898**

Equalized Assessed Valuation: **\$176,763,011**

Population: **16,149**

Employees:

Full Time:	55
Part Time:	20
Salaries Paid:	\$2,118,273

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,953,596	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$245	\$368	\$348
Revenue Collected During FY 11:	\$5,423,787	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$4,891,989	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$336	\$470	\$465
Per Capita Expenditures:	\$303	\$459	\$446
Revenues over (under) Expenditures:	\$531,798	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	82.15%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$4,018,726	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$249	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,835	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,494,193	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$469.698

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$29

\$104

\$44

General Obligation Debt over EAV:

0.00%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$40

\$

Revenue Collected During FY 11:

\$

\$2,032,048

\$

Expenditures During FY 11:

\$

\$2,063,033

\$

Per Capita Revenue:

\$

\$41

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

0.00%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Rock Island County**

Unit Code: 081/000/00 County: ROCK ISLAN

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$73,518,477

Equalized Assessed Valuation: \$2,572,982,922

Population: 147,546

Employees:

Full Time: 703

Part Time: 267

Salaries Paid: \$32,791,538

Blended Component Units

Number Submitted = 2

Rock Island County Forest Preserve Commission

Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$26,424,577	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$179	\$368	\$348
Revenue Collected During FY 11:	\$66,262,969	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$69,329,212	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$449	\$470	\$465
Per Capita Expenditures:	\$470	\$459	\$446
Revenues over (under) Expenditures:	-\$3,066,243	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	33.52%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$23,240,441	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$158	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,331,427	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$8,791,293	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$34,961,344	\$7,885,646	\$1,340,797
Per Capita Debt:	\$237	\$104	\$44
General Obligation Debt over EAV:	0.95%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Saline County**

Unit Code: **082/000/00**

County: **SALINE**

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$14,447,692

Equalized Assessed Valuation:

\$220,065,547

Population:

24,913

Employees:

Full Time:

77

Part Time:

28

Salaries Paid:

\$4,266,284

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,998,023	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$401	\$368	\$348
Revenue Collected During FY 11:	\$11,824,714	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$11,607,827	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$475	\$470	\$465
Per Capita Expenditures:	\$466	\$459	\$446
Revenues over (under) Expenditures:	\$216,887	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	88.00%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$10,214,910	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$410	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,712,218	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$5,693,708	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Sangamon County**

Unit Code: **083/000/00** County: **SANGAMON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$98,659,706**

Equalized Assessed Valuation: **\$3,656,108,456**

Population: **198,844**

Employees:

Full Time: **721**

Part Time: **86**

Salaries Paid: **\$31,529,061**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$27,676,320	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$139	\$368	\$348
Revenue Collected During FY 11:	\$83,875,573	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$91,766,992	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$422	\$470	\$465
Per Capita Expenditures:	\$462	\$459	\$446
Revenues over (under) Expenditures:	-\$7,891,419	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	20.43%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$18,749,443	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$94	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,718,247	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	-\$14,051,687	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$19.108.420	\$7,885,646	\$1,340,797
Per Capita Debt:	\$96	\$104	\$44
General Obligation Debt over EAV:	0.35%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Schuyler County**

Unit Code: **084/000/00**

County: **SCHUYLER**

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,421,442

Equalized Assessed Valuation:

\$90,745,223

Population:

7,200

Employees:

Full Time:

40

Part Time:

10

Salaries Paid:

\$1,645,614

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,408,550	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$473	\$660	\$633
Revenue Collected During FY 11:	\$4,455,073	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$4,224,448	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$619	\$670	\$607
Per Capita Expenditures:	\$587	\$654	\$574
Revenues over (under) Expenditures:	\$230,625	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	86.15%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$3,639,175	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$505	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,059,887	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$1,579,288	\$1,686,484	\$1,523,409



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$33.651	\$773,654	\$103,117
Per Capita Debt:	\$5	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$28	\$
Revenue Collected During FY 11:	\$	\$217,317	\$
Expenditures During FY 11:	\$	\$214,802	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$	\$154,564	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Scott County**

Unit Code: **085/000/00** County: **SCOTT**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,938,256**

Equalized Assessed Valuation: **\$62,169,908**

Population: **5,355**

Employees:

Full Time: **70**

Part Time: **28**

Salaries Paid: **\$2,719,606**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,713,129	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$1.067	\$660	\$633
Revenue Collected During FY 11:	\$2,745,024	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$3,044,708	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$513	\$670	\$607
Per Capita Expenditures:	\$569	\$654	\$574
Revenues over (under) Expenditures:	-\$299,684	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	177.80%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$5,413,445	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$1.011	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,109,975	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$1,303,470	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$68.135	\$773,654	\$103,117
Per Capita Debt:	\$13	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,156,437	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$216	\$28	\$
Revenue Collected During FY 11:	\$2,114,302	\$217,317	\$
Expenditures During FY 11:	\$2,419,947	\$214,802	\$
Per Capita Revenue:	\$395	\$40	\$
Per Capita Expenditures:	\$452	\$40	\$
Operating Income (loss):	-\$305,645	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	35.16%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$850,792	\$154,564	\$
Per Capita Ending Retained Earnings:	\$159	\$28	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Shelby County**

Unit Code: **086/000/00**

County: **SHELBY**

Fiscal Year End:

8/31/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$11,785,493

Equalized Assessed Valuation:

\$311,068,492

Population:

22,893

Employees:

Full Time:

80

Part Time:

43

Salaries Paid:

\$3,646,250

Blended Component Units

Number Submitted = 1

Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,380,448	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$497	\$368	\$348
Revenue Collected During FY 11:	\$10,647,643	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10,267,365	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$465	\$470	\$465
Per Capita Expenditures:	\$448	\$459	\$446
Revenues over (under) Expenditures:	\$380,278	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	114.54%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,760,726	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$514	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$986,991	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$10,960,882	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$83.000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$4	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: St. Clair County

Unit Code: 088/000/00 **County:** ST. CLAIR

Fiscal Year End: 12/31/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$217,711,702

Equalized Assessed Valuation: \$3,596,175,324

Population: 270,259

Employees:

Full Time: 903

Part Time: 119

Salaries Paid: \$38,950,569

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$137,554,181	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$509	\$368	\$348
Revenue Collected During FY 11:	\$89,265,533	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$87,347,439	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$330	\$470	\$465
Per Capita Expenditures:	\$323	\$459	\$446
Revenues over (under) Expenditures:	\$1,918,094	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	153.98%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$134,500,492	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$498	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,708,155	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$68,976,893	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Per Capita Debt:

General Obligation Debt over EAV:

Amounts

\$89,690,245

\$332

1.48%

Averages

\$7,885,646

\$104

0.29%

Medians

\$1,340,797

\$44

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

Per Capita Beginning Retained Earnings for FY 11:

Revenue Collected During FY 11:

Expenditures During FY 11:

Per Capita Revenue:

Per Capita Expenditures:

Operating Income (loss):

Ratio of Retained Earnings to Expenditures:

Ending Retained Earnings for FY 11:

Per Capita Ending Retained Earnings:

Amounts

\$95,237,797

\$352

\$1,511,213

\$13,450,606

\$6

\$50

-\$11,939,393

648.21%

\$87,187,630

\$323

Averages

\$3,214,558

\$40

\$2,032,048

\$2,063,033

\$41

\$40

-\$30,985

279.96%

\$3,197,535

\$41

Medians

\$

\$

\$

\$

\$

\$

\$

0.00%

\$

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Stark County**

Unit Code: **087/000/00**

County: **STARK**

Fiscal Year End:

11/30/2011

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,327,869

Equalized Assessed Valuation:

\$107,634,723

Population:

6,300

Employees:

Full Time:

27

Part Time:

5

Salaries Paid:

\$1,168,105

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1.611.483	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	\$256	\$660	\$633
Revenue Collected During FY 11:	\$3.719.540	\$4,549,512	\$4,151,169
Expenditures During FY 11:	\$3.254.527	\$4,457,033	\$4,039,921
Per Capita Revenue:	\$590	\$670	\$607
Per Capita Expenditures:	\$517	\$654	\$574
Revenues over (under) Expenditures:	\$465.013	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	63.80%	109.45%	86.15%
Ending Fund Balance for FY 11:	\$2.076.496	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	\$330	\$676	\$675

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1.743.392	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	\$306.613	\$1,686,484	\$1,523,409



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$8.148	\$773,654	\$103,117
Per Capita Debt:	\$1	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$28	\$
Revenue Collected During FY 11:	\$	\$217,317	\$
Expenditures During FY 11:	\$	\$214,802	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$	\$154,564	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Stephenson County**

Unit Code: **089/000/00** County: **STEPHENSON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,556,445**

Equalized Assessed Valuation: **\$702,755,136**

Population: **47,711**

Employees:

Full Time: **274**

Part Time: **108**

Salaries Paid: **\$11,722,328**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.886.402	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$144	\$368	\$348
Revenue Collected During FY 11:	\$22.581.821	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$20.848.442	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$473	\$470	\$465
Per Capita Expenditures:	\$437	\$459	\$446
Revenues over (under) Expenditures:	\$1.733.379	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	35.80%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7.463.205	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$156	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5.609.061	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$6.992.739	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Per Capita Debt:

General Obligation Debt over EAV:

Amounts

\$12,854,369

\$269

0.00%

Averages

\$7,885,646

\$104

0.29%

Medians

\$1,340,797

\$44

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

Per Capita Beginning Retained Earnings for FY 11:

Revenue Collected During FY 11:

Expenditures During FY 11:

Per Capita Revenue:

Per Capita Expenditures:

Operating Income (loss):

Ratio of Retained Earnings to Expenditures:

Ending Retained Earnings for FY 11:

Per Capita Ending Retained Earnings:

Amounts

\$1,666,722

\$35

\$5,949,713

\$5,680,400

\$125

\$119

\$269,313

34.08%

\$1,936,035

\$41

Averages

\$3,214,558

\$40

\$2,032,048

\$2,063,033

\$41

\$40

-\$30,985

279.96%

\$3,197,535

\$41

Medians

\$

\$

\$

\$

\$

\$

\$

0.00%

\$

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Tazewell County**

Unit Code: **090/000/00**

County: **TAZEWELL**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$56,020,726**

Equalized Assessed Valuation: **\$2,489,942,182**

Population: **135,661**

Employees:

Full Time: **384**

Part Time: **110**

Salaries Paid: **\$16,506,472**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$39,329,685	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$290	\$368	\$348
Revenue Collected During FY 11:	\$42,310,862	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$41,834,893	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$312	\$470	\$465
Per Capita Expenditures:	\$308	\$459	\$446
Revenues over (under) Expenditures:	\$475,969	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	95.54%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$39,970,556	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$295	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,032,642	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$39,854,991	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.150.950	\$7,885,646	\$1,340,797
Per Capita Debt:	\$16	\$104	\$44
General Obligation Debt over EAV:	0.05%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Vermilion County**

Unit Code: **092/000/00** County: **VERMILION**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,026,420**

Equalized Assessed Valuation: **\$848,756,717**

Population: **81,625**

Employees:

Full Time: **470**

Part Time: **143**

Salaries Paid: **\$16,965,178**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$29,895,376	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$366	\$368	\$348
Revenue Collected During FY 11:	\$32,632,059	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$32,398,304	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$400	\$470	\$465
Per Capita Expenditures:	\$397	\$459	\$446
Revenues over (under) Expenditures:	\$233,755	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	92.62%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$30,008,894	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$368	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,855,690	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$9,435,468	\$7,474,886	\$4,418,956



FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,134,415	\$7,885,646	\$1,340,797
Per Capita Debt:	\$51	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,654,807	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$45	\$40	\$
Revenue Collected During FY 11:	\$11,599,712	\$2,032,048	\$
Expenditures During FY 11:	\$10,924,546	\$2,063,033	\$
Per Capita Revenue:	\$142	\$41	\$
Per Capita Expenditures:	\$134	\$40	\$
Operating Income (loss):	\$675,166	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	40.05%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$4,374,973	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$54	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00** County: **WABASH**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,293,580**

Equalized Assessed Valuation: **\$125,162,103**

Population: **10,933**

Employees:

Full Time: **72**

Part Time: **7**

Salaries Paid: **\$1,984,978**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.063.296	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$555	\$368	\$348
Revenue Collected During FY 11:	\$6.678.294	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$6.219.238	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$611	\$470	\$465
Per Capita Expenditures:	\$569	\$459	\$446
Revenues over (under) Expenditures:	\$459.056	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	106.77%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.640.151	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$607	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6.460.059	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$180.092	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$23.404	\$7,885,646	\$1,340,797
Per Capita Debt:	\$2	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Warren County**

Unit Code: 094/000/00

County: WARREN

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,094,396

Equalized Assessed Valuation:

\$245,699,442

Population:

17,707

Employees:

Full Time:

646

Part Time:

28

Salaries Paid:

\$2,185,395

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.821.397	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$329	\$368	\$348
Revenue Collected During FY 11:	\$7.155.549	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$6.855.383	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$404	\$470	\$465
Per Capita Expenditures:	\$387	\$459	\$446
Revenues over (under) Expenditures:	\$300.166	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	90.03%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.171.563	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$349	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5.508.367	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$625.010	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Washington County**

Unit Code: **095/000/00**

County: **WASHINGTON**

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,421,039

Equalized Assessed Valuation:

\$204,919,266

Population:

14,716

Employees:

Full Time:

81

Part Time:

88

Salaries Paid:

\$3,466,061

Blended Component Units

Number Submitted = 2

911 Emergency Telephone Fund

Washington County Senior Services

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$14,901,931	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$1.013	\$368	\$348
Revenue Collected During FY 11:	\$8,754,071	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,653,899	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$595	\$470	\$465
Per Capita Expenditures:	\$520	\$459	\$446
Revenues over (under) Expenditures:	\$1,100,172	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	209.07%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$16,002,103	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$1.087	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,267,303	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$14,857,829	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Amounts

\$1.310.000

Averages

\$7,885,646

Medians

\$1,340,797

Per Capita Debt:

\$89

\$104

\$44

General Obligation Debt over EAV:

0.64%

0.29%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 11:

\$

\$3,214,558

\$

Per Capita Beginning Retained Earnings for FY 11:

\$

\$40

\$

Revenue Collected During FY 11:

\$

\$2,032,048

\$

Expenditures During FY 11:

\$

\$2,063,033

\$

Per Capita Revenue:

\$

\$41

\$

Per Capita Expenditures:

\$

\$40

\$

Operating Income (loss):

\$

-\$30,985

\$

Ratio of Retained Earnings to Expenditures:

0.00%

279.96%

0.00%

Ending Retained Earnings for FY 11:

\$

\$3,197,535

\$

Per Capita Ending Retained Earnings:

\$

\$41

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Wayne County**

Unit Code: **096/000/00** County: **WAYNE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,374,017**

Equalized Assessed Valuation: **\$121,239,336**

Population: **16,651**

Employees:

Full Time: **73**

Part Time: **39**

Salaries Paid: **\$2,610,308**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.755.264	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$406	\$368	\$348
Revenue Collected During FY 11:	\$6.673.827	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$6.766.052	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$401	\$470	\$465
Per Capita Expenditures:	\$406	\$459	\$446
Revenues over (under) Expenditures:	-\$92.225	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	102.62%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.943.039	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$417	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4.279.767	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3.816.036	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$310.848	\$7,885,646	\$1,340,797
Per Capita Debt:	\$19	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **White County**

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

County: **WHITE**

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,486,339

Equalized Assessed Valuation:

\$139,951,726

Population:

14,665

Employees:

Full Time:

72

Part Time:

18

Salaries Paid:

\$2,824,521

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,667,847	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$523	\$368	\$348
Revenue Collected During FY 11:	\$8,425,451	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$8,339,305	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$575	\$470	\$465
Per Capita Expenditures:	\$569	\$459	\$446
Revenues over (under) Expenditures:	\$86,146	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	91.38%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,620,531	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$520	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,009,150	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,454,760	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$30.650	\$7,885,646	\$1,340,797
Per Capita Debt:	\$2	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	-\$3,875	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$1,150,960	\$2,032,048	\$
Expenditures During FY 11:	\$814,686	\$2,063,033	\$
Per Capita Revenue:	\$78	\$41	\$
Per Capita Expenditures:	\$56	\$40	\$
Operating Income (loss):	\$336,274	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	41.87%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$341,104	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$23	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: Whiteside County

Unit Code: 098/000/00

County: WHITESIDE

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$29,026,901

Equalized Assessed Valuation: \$764,075,056

Population: 58,498

Employees:

Full Time: 256

Part Time: 103

Salaries Paid: \$13,144,772

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$22,386,369	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$383	\$368	\$348
Revenue Collected During FY 11:	\$30,696,663	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$27,768,970	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$525	\$470	\$465
Per Capita Expenditures:	\$475	\$459	\$446
Revenues over (under) Expenditures:	\$2,927,693	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	95.48%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$26,512,662	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$453	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,388,561	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,635,191	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Will County**

Unit Code: **099/000/00** County: **WILL**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$532,111,303**

Equalized Assessed Valuation: **\$21,168,608,072**

Population: **696,186**

Employees:

Full Time: **2,121**

Part Time: **134**

Salaries Paid: **\$103,934,928**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$177.825.397	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$255	\$303	\$275
Revenue Collected During FY 11:	\$291.445.687	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$250.039.310	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$419	\$430	\$426
Per Capita Expenditures:	\$359	\$385	\$370
Revenues over (under) Expenditures:	\$41.406.377	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	82.66%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$206.681.774	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$297	\$329	\$313

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$91.345.994	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$94.363.925	\$85,673,995	\$102,562,504



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$206.067.450	\$229,793,142	\$190,111,592
Per Capita Debt:	\$296	\$423	\$350
General Obligation Debt over EAV:	0.74%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$	\$109	\$74
Revenue Collected During FY 11:	\$	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$	\$36	\$40
Per Capita Expenditures:	\$	\$30	\$31
Operating Income (loss):	\$	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	0.00%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$	\$113	\$74



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: Williamson County

Unit Code: 100/000/00 **County:** WILLIAMSON

Fiscal Year End: 11/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$69,616,757

Equalized Assessed Valuation: \$907,345,394

Population: 66,622

Employees:

Full Time: 273

Part Time: 18

Salaries Paid: \$9,075,382

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$13,270,565	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$199	\$368	\$348
Revenue Collected During FY 11:	\$21,209,042	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$18,303,294	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$318	\$470	\$465
Per Capita Expenditures:	\$275	\$459	\$446
Revenues over (under) Expenditures:	\$2,905,748	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	77.99%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$14,275,543	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$214	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,230,371	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	-\$4,605,287	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$32.205.457	\$7,885,646	\$1,340,797
Per Capita Debt:	\$483	\$104	\$44
General Obligation Debt over EAV:	3.37%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Winnebago County**

Unit Code: **101/000/00** County: **WINNEBAGO**

Fiscal Year End: **9/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$203,903,902**

Equalized Assessed Valuation: **\$4,622,414,033**

Population: **295,266**

Employees:

Full Time: **1,303**

Part Time: **274**

Salaries Paid: **\$62,839,473**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$64,285,882	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$218	\$303	\$275
Revenue Collected During FY 11:	\$127,987,448	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$112,341,906	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$433	\$430	\$426
Per Capita Expenditures:	\$380	\$385	\$370
Revenues over (under) Expenditures:	\$15,645,542	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	54.62%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$61,364,559	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$208	\$329	\$313

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$55,071,335	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$5,384,291	\$85,673,995	\$102,562,504



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 11:

Per Capita Debt:

General Obligation Debt over EAV:

Amounts

Averages

Medians

\$174,155,733
\$590
0.37%

\$229,793,142
\$423
0.75%

\$190,111,592
\$350
0.65%

Enterprise Funds

Beginning Retained Earnings for FY 11:

Per Capita Beginning Retained Earnings for FY 11:

Revenue Collected During FY 11:

Expenditures During FY 11:

Per Capita Revenue:

Per Capita Expenditures:

Operating Income (loss):

Ratio of Retained Earnings to Expenditures:

Ending Retained Earnings for FY 11:

Per Capita Ending Retained Earnings:

Amounts

Averages

Medians

\$14,459,216
\$49
\$22,827,943
\$18,193,994
\$77
\$62
\$4,633,949
91.93%
\$16,725,543
\$57

\$67,968,397
\$109
\$17,089,569
\$15,098,701
\$36
\$30
\$1,990,868
1370.80%
\$68,846,884
\$113

\$28,647,371
\$74
\$19,143,162
\$15,300,396
\$40
\$31
\$1,203,741
378.15%
\$31,727,160
\$74



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00** County: **WOODFORD**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,435,912**

Equalized Assessed Valuation: **\$757,406,906**

Population: **38,664**

Employees:

Full Time:	116
Part Time:	90
Salaries Paid:	\$5,323,997

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,707,144	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$303	\$368	\$348
Revenue Collected During FY 11:	\$13,573,800	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$12,921,728	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$351	\$470	\$465
Per Capita Expenditures:	\$334	\$459	\$446
Revenues over (under) Expenditures:	\$652,072	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	95.44%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$12,332,340	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$319	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,648,286	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$9,272,632	\$7,474,886	\$4,418,956



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,284,143	\$7,885,646	\$1,340,797
Per Capita Debt:	\$85	\$104	\$44
General Obligation Debt over EAV:	0.38%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$