





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,152,876	\$7,668,456	\$1,356,075
Per Capita Debt:	\$52	\$107	\$42
General Obligation Debt over EAV:	0.42%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,382,849	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$90	\$42	\$
Revenue Collected During FY 12:	\$12,234,862	\$1,994,427	\$
Expenditures During FY 12:	\$12,668,635	\$2,063,891	\$
Per Capita Revenue:	\$204	\$38	\$
Per Capita Expenditures:	\$211	\$36	\$
Operating Income (loss):	-\$433,773	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	38.36%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$4,859,417	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$81	\$40	\$



**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:	11/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,169,029		
Equalized Assessed Valuation:	\$233,852,652		
Population:	9,614		
Employees:			
Full Time:			81
Part Time:			22
Salaries Paid:			\$3,430,705

**Blended Component Units**

Number Submitted = 1  
Health Department

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$7,289,206	\$4,368,544	\$4,231,881
Per Capita Beginning Fund Balance:	\$758	\$679	\$675
Revenue Collected During FY 12:	\$9,841,313	\$4,764,868	\$3,896,056
Expenditures During FY 12:	\$8,973,578	\$4,622,663	\$3,896,929
Per Capita Revenue:	\$1,024	\$697	\$642
Per Capita Expenditures:	\$933	\$680	\$644
Revenues over (under) Expenditures:	\$867,735	\$142,205	\$144,102
Ratio of Fund Balance to Expenditures:	91.33%	106.81%	97.72%
Ending Fund Balance for FY 12:	\$8,195,531	\$4,566,371	\$3,973,632
Per Capita Ending Fund Balance:	\$852	\$703	\$711

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$6,356,478	\$2,617,521	\$2,575,111
Total Unrestricted Net Assets:	\$1,839,052	\$1,125,060	\$1,176,030



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$162,643	\$718,146	\$85,683
Per Capita Debt:	\$17	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$28	\$
Revenue Collected During FY 12:	\$	\$230,537	\$
Expenditures During FY 12:	\$	\$191,576	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$37	\$
Operating Income (loss):	\$	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$	\$193,426	\$
Per Capita Ending Retained Earnings:	\$	\$35	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$7,502,329	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$187	\$380	\$360
Revenue Collected During FY 12:	\$19,447,615	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$18,729,988	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$485	\$474	\$468
Per Capita Expenditures:	\$467	\$468	\$446
Revenues over (under) Expenditures:	\$717,627	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	40.18%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$7,525,795	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$188	\$385	\$366

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$8,498,021	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$452,666	\$6,731,518	\$3,921,901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$13,510,703	\$7,668,456	\$1,356,075
Per Capita Debt:	\$337	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$7,343,459	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$323	\$380	\$360
Revenue Collected During FY 12:	\$8,437,601	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$7,457,624	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$371	\$474	\$468
Per Capita Expenditures:	\$328	\$468	\$446
Revenues over (under) Expenditures:	\$979,977	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	111.61%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$8,323,436	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$366	\$385	\$366

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$4,616,954	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$2,686,469	\$6,731,518	\$3,921,901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,260,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$187	\$107	\$42
General Obligation Debt over EAV:	1.27%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Jo Daviess County**

Unit Code: **043/000/00** County: **JO DAVIESS**

Fiscal Year End: **11/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,442,336**

Equalized Assessed Valuation: **\$760,254,141**

Population: **22,712**

Employees:

**Full Time:** **111**

**Part Time:** **18**

**Salaries Paid:** **\$5,212,393**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$11,466,407	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$505	\$380	\$360
Revenue Collected During FY 12:	\$15,497,854	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$15,207,173	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$682	\$474	\$468
Per Capita Expenditures:	\$670	\$468	\$446
Revenues over (under) Expenditures:	\$290,681	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	83.08%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$12,634,649	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$556	\$385	\$366

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$8,536,062	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$5,538,434	\$6,731,518	\$3,921,901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,098,833	\$7,668,456	\$1,356,075
Per Capita Debt:	\$48	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$





**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$2,188,344	\$7,668,456	\$1,356,075
Per Capita Debt:	\$174	\$107	\$42
General Obligation Debt over EAV:	1.43%	0.37%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$662.387	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$53	\$42	\$
Revenue Collected During FY 12:	\$372.413	\$1,994,427	\$
Expenditures During FY 12:	\$392.036	\$2,063,891	\$
Per Capita Revenue:	\$30	\$38	\$
Per Capita Expenditures:	\$31	\$36	\$
Operating Income (loss):	-\$19.623	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	163.96%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$642.764	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$51	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$355,767,782	\$217,814,798	\$184,936,405
Per Capita Debt:	\$681	\$403	\$340
General Obligation Debt over EAV:	1.73%	0.73%	0.60%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$19,822,992	\$69,249,891	\$31,727,160
Per Capita Beginning Retained Earnings for FY 12:	\$38	\$115	\$80
Revenue Collected During FY 12:	\$137,885	\$16,706,361	\$18,582,222
Expenditures During FY 12:	\$825,708	\$15,578,983	\$15,551,611
Per Capita Revenue:	\$	\$35	\$41
Per Capita Expenditures:	\$2	\$31	\$33
Operating Income (loss):	-\$687,823	\$1,127,378	\$23,002
Ratio of Retained Earnings to Expenditures:	2298.02%	635.01%	382.90%
Ending Retained Earnings for FY 12:	\$18,974,964	\$70,924,086	\$34,310,756
Per Capita Ending Retained Earnings:	\$36	\$119	\$80



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Kankakee County**

Unit Code: **046/000/00** County: **KANKAKEE**

Fiscal Year End: **11/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$75,043,249**

Equalized Assessed Valuation: **\$2,082,643,879**

Population: **113,040**

Employees:

    Full Time: **4,800**

    Part Time: **51**

    Salaries Paid: **\$23,078,579**

**Blended Component Units**

Number Submitted = 3

911 System Fee  
Health Department  
Veterans Administration Commission

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$21,177,210	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$187	\$380	\$360
Revenue Collected During FY 12:	\$53,850,527	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$57,297,066	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$476	\$474	\$468
Per Capita Expenditures:	\$507	\$468	\$446
Revenues over (under) Expenditures:	-\$3,446,539	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	29.69%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$17,011,003	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$150	\$385	\$366

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$14,804,073	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$820,141	\$6,731,518	\$3,921,901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$25,407,144	\$7,668,456	\$1,356,075
Per Capita Debt:	\$225	\$107	\$42
General Obligation Debt over EAV:	0.63%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,364,769	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$47	\$42	\$
Revenue Collected During FY 12:	\$3,101,822	\$1,994,427	\$
Expenditures During FY 12:	\$2,964,214	\$2,063,891	\$
Per Capita Revenue:	\$27	\$38	\$
Per Capita Expenditures:	\$26	\$36	\$
Operating Income (loss):	\$137,608	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	183.91%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$5,451,456	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$48	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$40,808,762	\$7,668,456	\$1,356,075
Per Capita Debt:	\$356	\$107	\$42
General Obligation Debt over EAV:	1.40%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$13,382,692	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$253	\$380	\$360
Revenue Collected During FY 12:	\$20,778,072	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$21,415,934	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$393	\$474	\$468
Per Capita Expenditures:	\$405	\$468	\$446
Revenues over (under) Expenditures:	-\$637,862	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	58.44%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$12,515,811	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$237	\$385	\$366

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$8,326,352	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$4,688,265	\$6,731,518	\$3,921,901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$11,672,547	\$7,668,456	\$1,356,075
Per Capita Debt:	\$221	\$107	\$42
General Obligation Debt over EAV:	0.64%	0.37%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$17,340,567	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$328	\$42	\$
Revenue Collected During FY 12:	\$13,270,622	\$1,994,427	\$
Expenditures During FY 12:	\$12,346,497	\$2,063,891	\$
Per Capita Revenue:	\$251	\$38	\$
Per Capita Expenditures:	\$233	\$36	\$
Operating Income (loss):	\$924,125	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	142.48%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$17,591,711	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$332	\$40	\$



**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:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$793,134,887		
Equalized Assessed Valuation:	\$24,472,676,727		
Population:	711,155		
Employees:			
Full Time:	2,371		
Part Time:	316		
Salaries Paid:	\$153,235,842		

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 12:	\$317,460,700	\$176,600,480	\$167,573,995
Per Capita Beginning Fund Balance:	\$446	\$330	\$314
Revenue Collected During FY 12:	\$369,967,737	\$243,365,851	\$232,778,782
Expenditures During FY 12:	\$346,200,036	\$220,935,421	\$200,110,432
Per Capita Revenue:	\$520	\$435	\$451
Per Capita Expenditures:	\$487	\$395	\$392
Revenues over (under) Expenditures:	\$23,767,701	\$22,430,430	\$22,999,278
Ratio of Fund Balance to Expenditures:	97.15%	87.19%	94.93%
Ending Fund Balance for FY 12:	\$336,329,265	\$187,177,328	\$168,820,291
Per Capita Ending Fund Balance:	\$473	\$345	\$342

**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:	\$208,098,378	\$112,493,899	\$104,032,656
Total Unrestricted Net Assets:	\$85,195,447	\$70,824,262	\$82,327,186



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$150,404,865	\$217,814,798	\$184,936,405
Per Capita Debt:	\$211	\$403	\$340
General Obligation Debt over EAV:	0.36%	0.73%	0.60%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$248,027,606	\$69,249,891	\$31,727,160
Per Capita Beginning Retained Earnings for FY 12:	\$349	\$115	\$80
Revenue Collected During FY 12:	\$41,393,871	\$16,706,361	\$18,582,222
Expenditures During FY 12:	\$39,498,112	\$15,578,983	\$15,551,611
Per Capita Revenue:	\$58	\$35	\$41
Per Capita Expenditures:	\$56	\$31	\$33
Operating Income (loss):	\$1,895,759	\$1,127,378	\$23,002
Ratio of Retained Earnings to Expenditures:	641.75%	635.01%	382.90%
Ending Retained Earnings for FY 12:	\$253,478,589	\$70,924,086	\$34,310,756
Per Capita Ending Retained Earnings:	\$356	\$119	\$80



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Lasalle County**

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

Fiscal Year End: **11/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$84,623,705**

Equalized Assessed Valuation: **\$2,526,411,037**

Population: **113,065**

Employees:

    Full Time: **511**

    Part Time:

    Salaries Paid: **\$22,096,127**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$49,465,267	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$437	\$380	\$360
Revenue Collected During FY 12:	\$52,356,077	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$51,713,610	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$463	\$474	\$468
Per Capita Expenditures:	\$457	\$468	\$446
Revenues over (under) Expenditures:	\$642,467	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	94.13%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$48,677,033	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$431	\$385	\$366

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$8,110,751	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$30,893,973	\$6,731,518	\$3,921,901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,680,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$33	\$107	\$42
General Obligation Debt over EAV:	0.15%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,868,128	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$34	\$42	\$
Revenue Collected During FY 12:	\$6,423,792	\$1,994,427	\$
Expenditures During FY 12:	\$5,639,776	\$2,063,891	\$
Per Capita Revenue:	\$57	\$38	\$
Per Capita Expenditures:	\$50	\$36	\$
Operating Income (loss):	\$784,016	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	81.75%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$4,610,399	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$41	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$369,418	\$7,668,456	\$1,356,075
Per Capita Debt:	\$22	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$607,456	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$36	\$42	\$
Revenue Collected During FY 12:	\$324,092	\$1,994,427	\$
Expenditures During FY 12:	\$203,412	\$2,063,891	\$
Per Capita Revenue:	\$19	\$38	\$
Per Capita Expenditures:	\$12	\$36	\$
Operating Income (loss):	\$120,680	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	357.96%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$728,136	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$43	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$14,998,133	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$423	\$380	\$360
Revenue Collected During FY 12:	\$17,879,095	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$17,085,973	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$504	\$474	\$468
Per Capita Expenditures:	\$482	\$468	\$446
Revenues over (under) Expenditures:	\$793,122	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	95.82%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$16,372,384	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$462	\$385	\$366

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$15,456,371	\$6,731,518	\$3,921,901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,356,075	\$7,668,456	\$1,356,075
Per Capita Debt:	\$38	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,546,384	\$7,668,456	\$1,356,075
Per Capita Debt:	\$40	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,986,063	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$51	\$42	\$
Revenue Collected During FY 12:	\$2,815	\$1,994,427	\$
Expenditures During FY 12:	\$84,477	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$2	\$36	\$
Operating Income (loss):	-\$81,662	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	2254.34%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$1,904,401	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$49	\$40	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$675,738	\$7,668,456	\$1,356,075
Per Capita Debt:	\$22	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$