



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:	Macon County		
Unit Code:	055/000/00	County:	MACON
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,682,403		
Equalized Assessed Valuation:	\$1,626,724,263		
Population:	110,122		
Employees:			
Full Time:			518
Part Time:			46
Salaries Paid:			\$21,890,723

**Blended Component Units**

Number Submitted = 1  
Decatur Public Building 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:	\$34,221,582	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$311	\$380	\$360
Revenue Collected During FY 12:	\$52,974,159	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$53,421,583	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$481	\$474	\$468
Per Capita Expenditures:	\$485	\$468	\$446
Revenues over (under) Expenditures:	-\$447,424	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	60.61%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$32,379,694	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$294	\$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:	\$17,261,200	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$13,102,623	\$6,731,518	\$3,921,901



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$3,229,470	\$7,668,456	\$1,356,075
Per Capita Debt:	\$29	\$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:	\$2,192,487	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$20	\$42	\$
Revenue Collected During FY 12:	\$4,158,117	\$1,994,427	\$
Expenditures During FY 12:	\$3,981,981	\$2,063,891	\$
Per Capita Revenue:	\$38	\$38	\$
Per Capita Expenditures:	\$36	\$36	\$
Operating Income (loss):	\$176,136	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	59.48%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$2,368,623	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$22	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Macoupin County**

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

Fiscal Year End: **8/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$25,512,908**

Equalized Assessed Valuation: **\$575,694,143**

Population: **47,687**

Employees:

**Full Time:** **155**

**Part Time:** **72**

**Salaries Paid:** **\$7,645,927**

**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:	\$14,946,196	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$313	\$380	\$360
Revenue Collected During FY 12:	\$15,368,791	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$14,385,686	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$322	\$474	\$468
Per Capita Expenditures:	\$302	\$468	\$446
Revenues over (under) Expenditures:	\$983,105	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	105.40%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$15,161,831	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$318	\$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:	\$6,916,691	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$8,251,965	\$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:	\$1,021,521	\$7,668,456	\$1,356,075
Per Capita Debt:	\$21	\$107	\$42
General Obligation Debt over EAV:	0.13%	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: **Madison County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$111,321,091**

Equalized Assessed Valuation: **\$5,215,847,476**

Population: **270,364**

Employees:

**Full Time:** **773**

**Part Time:** **163**

**Salaries Paid:** **\$43,693,966**

**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:	\$107,438,497	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$397	\$380	\$360
Revenue Collected During FY 12:	\$105,880,934	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$94,471,216	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$392	\$474	\$468
Per Capita Expenditures:	\$349	\$468	\$446
Revenues over (under) Expenditures:	\$11,409,718	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	121.57%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$114,848,215	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$425	\$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:	\$92,646,441	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$34,332,010	\$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:	\$4,209,505	\$7,668,456	\$1,356,075
Per Capita Debt:	\$16	\$107	\$42
General Obligation Debt over EAV:	0.02%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$22,463,007	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$83	\$42	\$
Revenue Collected During FY 12:	\$3,047,711	\$1,994,427	\$
Expenditures During FY 12:	\$3,177,704	\$2,063,891	\$
Per Capita Revenue:	\$11	\$38	\$
Per Capita Expenditures:	\$12	\$36	\$
Operating Income (loss):	-\$129,993	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	706.36%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$22,446,014	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$83	\$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:	\$6,421,809	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$163	\$380	\$360
Revenue Collected During FY 12:	\$12,153,998	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$11,611,481	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$308	\$474	\$468
Per Capita Expenditures:	\$294	\$468	\$446
Revenues over (under) Expenditures:	\$542,517	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	54.85%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$6,368,753	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$161	\$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:	\$5,607,027	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$2,191,402	\$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:	\$5,068,664	\$7,668,456	\$1,356,075
Per Capita Debt:	\$129	\$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:	\$6,453,145	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$523	\$380	\$360
Revenue Collected During FY 12:	\$7,226,671	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$6,832,050	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$586	\$474	\$468
Per Capita Expenditures:	\$554	\$468	\$446
Revenues over (under) Expenditures:	\$394,621	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	100.67%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$6,877,889	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$558	\$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:	\$1,649,761	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$5,092,007	\$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:	\$215,246	\$7,668,456	\$1,356,075
Per Capita Debt:	\$17	\$107	\$42
General Obligation Debt over EAV:	0.03%	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:	Mason County		
Unit Code:	060/000/00	County:	MASON
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,504,697		
Equalized Assessed Valuation:	\$186,188,195		
Population:	14,327		
Employees:			
Full Time:	69		
Part Time:	56		
Salaries Paid:	\$3,537,348		

**Blended Component Units**

Number Submitted = 1  
Public Building 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:	\$8,861,728	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$619	\$380	\$360
Revenue Collected During FY 12:	\$8,298,947	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$8,331,042	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$579	\$474	\$468
Per Capita Expenditures:	\$581	\$468	\$446
Revenues over (under) Expenditures:	-\$32,095	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	106.89%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$8,904,865	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$622	\$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:	\$4,312,639	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$4,076,339	\$6,731,518	\$3,921,901



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$599,223	\$7,668,456	\$1,356,075
Per Capita Debt:	\$42	\$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:	\$740,022	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$52	\$42	\$
Revenue Collected During FY 12:	\$275,154	\$1,994,427	\$
Expenditures During FY 12:	\$297,076	\$2,063,891	\$
Per Capita Revenue:	\$19	\$38	\$
Per Capita Expenditures:	\$21	\$36	\$
Operating Income (loss):	-\$21,922	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	241.72%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$718,100	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$50	\$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:	\$7,663,680	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$497	\$380	\$360
Revenue Collected During FY 12:	\$8,289,466	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$8,595,496	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$537	\$474	\$468
Per Capita Expenditures:	\$557	\$468	\$446
Revenues over (under) Expenditures:	-\$306,030	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	89.54%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$7,696,011	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$499	\$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:	\$2,125	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$7,566,359	\$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:	\$415,464	\$7,668,456	\$1,356,075
Per Capita Debt:	\$27	\$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:	\$8,261,361	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$253	\$380	\$360
Revenue Collected During FY 12:	\$11,816,993	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$11,673,231	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$362	\$474	\$468
Per Capita Expenditures:	\$358	\$468	\$446
Revenues over (under) Expenditures:	\$143,762	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	72.59%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$8,474,061	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$260	\$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:	\$6,348,396	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$4,037,715	\$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:	\$725,362	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$4,496,136	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$138	\$42	\$
Revenue Collected During FY 12:	\$5,174,675	\$1,994,427	\$
Expenditures During FY 12:	\$5,185,912	\$2,063,891	\$
Per Capita Revenue:	\$159	\$38	\$
Per Capita Expenditures:	\$159	\$36	\$
Operating Income (loss):	-\$11,237	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	84.38%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$4,375,911	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$134	\$40	\$



**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:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$290,128,044		
Equalized Assessed Valuation:	\$8,842,348,966		
Population:	308,145		
Employees:			
Full Time:	1,161		
Part Time:	148		
Salaries Paid:	\$64,609,992		

**Blended Component Units**

Number Submitted = 1  
McHenry County Public Building 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:	\$165,309,856	\$176,600,480	\$167,573,995
Per Capita Beginning Fund Balance:	\$536	\$330	\$314
Revenue Collected During FY 12:	\$152,193,781	\$243,365,851	\$232,778,782
Expenditures During FY 12:	\$146,697,606	\$220,935,421	\$200,110,432
Per Capita Revenue:	\$494	\$435	\$451
Per Capita Expenditures:	\$476	\$395	\$392
Revenues over (under) Expenditures:	\$5,496,175	\$22,430,430	\$22,999,278
Ratio of Fund Balance to Expenditures:	109.25%	87.19%	94.93%
Ending Fund Balance for FY 12:	\$160,264,716	\$187,177,328	\$168,820,291
Per Capita Ending Fund Balance:	\$520	\$345	\$342

**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:	\$111,049,850	\$112,493,899	\$104,032,656
Total Unrestricted Net Assets:	\$39,069,307	\$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:	\$71,955,330	\$217,814,798	\$184,936,405
Per Capita Debt:	\$234	\$403	\$340
General Obligation Debt over EAV:	0.62%	0.73%	0.60%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$43,631,328	\$69,249,891	\$31,727,160
Per Capita Beginning Retained Earnings for FY 12:	\$142	\$115	\$80
Revenue Collected During FY 12:	\$18,995,482	\$16,706,361	\$18,582,222
Expenditures During FY 12:	\$12,980,262	\$15,578,983	\$15,551,611
Per Capita Revenue:	\$62	\$35	\$41
Per Capita Expenditures:	\$42	\$31	\$33
Operating Income (loss):	\$6,015,220	\$1,127,378	\$23,002
Ratio of Retained Earnings to Expenditures:	382.48%	635.01%	382.90%
Ending Retained Earnings for FY 12:	\$49,646,548	\$70,924,086	\$34,310,756
Per Capita Ending Retained Earnings:	\$161	\$119	\$80



**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:	\$30,537,985	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$177	\$380	\$360
Revenue Collected During FY 12:	\$81,254,576	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$77,924,078	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$472	\$474	\$468
Per Capita Expenditures:	\$452	\$468	\$446
Revenues over (under) Expenditures:	\$3,330,498	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	42.45%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$33,082,500	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$192	\$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:	\$18,568,346	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$9,934,501	\$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:	\$20,505,111	\$7,668,456	\$1,356,075
Per Capita Debt:	\$119	\$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:	\$10,145,462	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$59	\$42	\$
Revenue Collected During FY 12:	\$7,639,943	\$1,994,427	\$
Expenditures During FY 12:	\$8,007,227	\$2,063,891	\$
Per Capita Revenue:	\$44	\$38	\$
Per Capita Expenditures:	\$46	\$36	\$
Operating Income (loss):	-\$367,284	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	131.75%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$10,549,663	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$61	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:	Menard County		
Unit Code:	065/000/00	County:	MENARD
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,578,946		
Equalized Assessed Valuation:	\$240,089,613		
Population:	12,486		
Employees:			
Full Time:			206
Part Time:			96
Salaries Paid:			\$6,884,133

**Blended Component Units**

Number Submitted = 1  
Menard County 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:	\$6,179,419	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$495	\$380	\$360
Revenue Collected During FY 12:	\$7,462,298	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$7,276,824	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$598	\$474	\$468
Per Capita Expenditures:	\$583	\$468	\$446
Revenues over (under) Expenditures:	\$185,474	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	88.29%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$6,424,893	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$515	\$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:	\$4,643,372	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,606,364	\$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:	\$70,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$6	\$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:	\$7,152,056	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$573	\$42	\$
Revenue Collected During FY 12:	\$6,468,682	\$1,994,427	\$
Expenditures During FY 12:	\$6,395,605	\$2,063,891	\$
Per Capita Revenue:	\$518	\$38	\$
Per Capita Expenditures:	\$512	\$36	\$
Operating Income (loss):	\$73,077	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	112.03%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$7,165,133	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$574	\$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:	\$10,644,757	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$319	\$380	\$360
Revenue Collected During FY 12:	\$14,311,311	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$13,076,840	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$429	\$474	\$468
Per Capita Expenditures:	\$392	\$468	\$446
Revenues over (under) Expenditures:	\$1,234,471	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	90.89%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$11,885,228	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$356	\$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:	\$9,988,876	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$2,093,413	\$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:	\$16,708,283	\$7,668,456	\$1,356,075
Per Capita Debt:	\$501	\$107	\$42
General Obligation Debt over EAV:	2.02%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,711,448	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$171	\$42	\$
Revenue Collected During FY 12:	\$10,348,621	\$1,994,427	\$
Expenditures During FY 12:	\$9,498,120	\$2,063,891	\$
Per Capita Revenue:	\$310	\$38	\$
Per Capita Expenditures:	\$285	\$36	\$
Operating Income (loss):	\$850,501	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	52.29%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$4,966,127	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$149	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$7,668,456	\$1,356,075
Per Capita Debt:	\$	\$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:	\$11,865,826	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$334	\$380	\$360
Revenue Collected During FY 12:	\$16,284,622	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$16,206,935	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$458	\$474	\$468
Per Capita Expenditures:	\$456	\$468	\$446
Revenues over (under) Expenditures:	\$77,687	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	74.27%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$12,037,343	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$339	\$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:	\$5,734,886	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$6,035,818	\$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:	\$51,405	\$7,668,456	\$1,356,075
Per Capita Debt:	\$1	\$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:	\$4,303,872	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$290	\$380	\$360
Revenue Collected During FY 12:	\$7,358,791	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$6,290,866	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$496	\$474	\$468
Per Capita Expenditures:	\$424	\$468	\$446
Revenues over (under) Expenditures:	\$1,067,925	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	84.12%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$5,291,650	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$356	\$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:	\$1,738,085	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$3,595,338	\$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:	\$838,694	\$7,668,456	\$1,356,075
Per Capita Debt:	\$56	\$107	\$42
General Obligation Debt over EAV:	0.39%	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:	\$18,056,705	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$338	\$380	\$360
Revenue Collected During FY 12:	\$27,279,278	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$23,343,183	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$510	\$474	\$468
Per Capita Expenditures:	\$436	\$468	\$446
Revenues over (under) Expenditures:	\$3,936,095	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	85.13%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$19,873,048	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$371	\$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:	\$18,511,298	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$11,385,429	\$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:	\$10,420,777	\$7,668,456	\$1,356,075
Per Capita Debt:	\$195	\$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	\$