



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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7,200,000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$107	\$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	\$



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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$259.657	\$773,654	\$103,117
Per Capita Debt:	\$28	\$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	\$



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



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	\$



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 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	\$



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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$103.117	\$773,654	\$103,117
Per Capita Debt:	\$15	\$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	\$



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



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	\$



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	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

	<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



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	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

	<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



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	\$



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



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	\$



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



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	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

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



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	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

	<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



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	\$



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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.160.000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$59	\$104	\$44
General Obligation Debt over EAV:	0.41%	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	\$



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



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	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 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

	<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



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	\$



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



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	\$