



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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **DeKalb County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$91,088,800**

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

Population: **105,201**

Employees:

Full Time: **425**

Part Time: **277**

Salaries Paid: **\$24,363,660**

Blended Component Units

Number Submitted = **1**

DeKalb County Public Building Commission

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Douglas County**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **19,836**

Employees:

Full Time: **90**

Part Time: **35**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,125,994	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$410	\$368	\$348
Revenue Collected During FY 11:	\$9,076,400	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$8,914,192	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$458	\$470	\$465
Per Capita Expenditures:	\$449	\$459	\$446
Revenues over (under) Expenditures:	\$162,208	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	84.84%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,563,092	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$381	\$381	\$358

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,464,297	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,209,389	\$7,474,886	\$4,418,956



DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Dupage County**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **923,222**

Employees:

Full Time: **2,650**

Part Time: **202**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$145,163,511	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$157	\$303	\$275
Revenue Collected During FY 11:	\$342,582,012	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$327,455,483	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$371	\$430	\$426
Per Capita Expenditures:	\$355	\$385	\$370
Revenues over (under) Expenditures:	\$15,126,529	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	42.43%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$138,947,857	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$151	\$329	\$313

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,038,559	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$139,806,274	\$85,673,995	\$102,562,504



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$372,174,595	\$229,793,142	\$190,111,592
Per Capita Debt:	\$403	\$423	\$350
General Obligation Debt over EAV:	0.55%	0.75%	0.65%

Enterprise Funds

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



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

Equity

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

Net Assets

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



DATA SUMMARY

Debt

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

Enterprise Funds

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$815,000	\$773,654	\$103,117
Per Capita Debt:	\$117	\$122	\$15
General Obligation Debt over EAV:	1.39%	1.65%	0.00%

Enterprise Funds

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



DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Fayette County**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **22,133**

Employees:

Full Time: **98**

Part Time: **48**

Salaries Paid: **\$4,519,977**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Ford County**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **14,081**

Employees:

Full Time: **53**

Part Time: **26**

Salaries Paid: **\$2,322,176**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



DATA SUMMARY

Debt

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

Enterprise Funds

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



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

Equity

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

Net Assets

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,048,269	\$7,885,646	\$1,340,797
Per Capita Debt:	\$102	\$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: **Fulton County**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **37,069**

Employees:

Full Time: **198**

Part Time: **54**

Salaries Paid: **\$8,320,714**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,058,738	\$7,885,646	\$1,340,797
Per Capita Debt:	\$29	\$104	\$44
General Obligation Debt over EAV:	0.03%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$951,686	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$26	\$40	\$
Revenue Collected During FY 11:	\$3,076,835	\$2,032,048	\$
Expenditures During FY 11:	\$2,900,103	\$2,063,033	\$
Per Capita Revenue:	\$83	\$41	\$
Per Capita Expenditures:	\$78	\$40	\$
Operating Income (loss):	\$176,732	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	66.29%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$1,922,466	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$52	\$41	\$