



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Adams County**

Unit Code: **001/000/00** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,656,140**

Equalized Assessed Valuation: **\$1,011,872,982**

Population: **67,197**

Employees:

    Full Time: **274**

    Part Time: **50**

    Salaries Paid: **\$13,159,987**

**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:	\$17,118,067	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$255	\$380	\$360
Revenue Collected During FY 12:	\$27,854,080	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$28,676,620	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$415	\$474	\$468
Per Capita Expenditures:	\$427	\$468	\$446
Revenues over (under) Expenditures:	-\$822,540	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	54.77%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$15,707,527	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$234	\$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:	\$11,344,106	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$3,488,781	\$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:	\$6,900,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$103	\$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 Less Than 10,000

**Local Government Profile**

Unit Name: **Alexander County**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,532,672**

Equalized Assessed Valuation: **\$41,018,920**

Population: **9,327**

Employees:

    Full Time: **52**

    Part Time: **11**

    Salaries Paid: **\$1,689,874**

**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:	\$2,280,477	\$4,368,544	\$4,231,881
Per Capita Beginning Fund Balance:	\$245	\$679	\$675
Revenue Collected During FY 12:	\$6,404,354	\$4,764,868	\$3,896,056
Expenditures During FY 12:	\$6,031,054	\$4,622,663	\$3,896,929
Per Capita Revenue:	\$687	\$697	\$642
Per Capita Expenditures:	\$647	\$680	\$644
Revenues over (under) Expenditures:	\$373,300	\$142,205	\$144,102
Ratio of Fund Balance to Expenditures:	43.70%	106.81%	97.72%
Ending Fund Balance for FY 12:	\$2,635,866	\$4,566,371	\$3,973,632
Per Capita Ending Fund Balance:	\$283	\$703	\$711

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,885,565	\$2,617,521	\$2,575,111
Total Unrestricted Net Assets:	-\$476,299	\$1,125,060	\$1,176,030



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$269,097	\$718,146	\$85,683
Per Capita Debt:	\$29	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,306,830	\$7,668,456	\$1,356,075
Per Capita Debt:	\$131	\$107	\$42
General Obligation Debt over EAV:	0.57%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,612,429	\$7,668,456	\$1,356,075
Per Capita Debt:	\$159	\$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 Less Than 10,000

**Local Government Profile**

Unit Name: **Brown County**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,843,095**

Equalized Assessed Valuation: **\$61,972,491**

Population: **6,937**

Employees:

    Full Time: **53**

    Part Time: **15**

    Salaries Paid: **\$1,431,402**

**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:	\$3,571,040	\$4,368,544	\$4,231,881
Per Capita Beginning Fund Balance:	\$515	\$679	\$675
Revenue Collected During FY 12:	\$3,896,056	\$4,764,868	\$3,896,056
Expenditures During FY 12:	\$3,701,980	\$4,622,663	\$3,896,929
Per Capita Revenue:	\$562	\$697	\$642
Per Capita Expenditures:	\$534	\$680	\$644
Revenues over (under) Expenditures:	\$194,076	\$142,205	\$144,102
Ratio of Fund Balance to Expenditures:	101.16%	106.81%	97.72%
Ending Fund Balance for FY 12:	\$3,744,963	\$4,566,371	\$3,973,632
Per Capita Ending Fund Balance:	\$540	\$703	\$711

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,109,293	\$2,617,521	\$2,575,111
Total Unrestricted Net Assets:	\$1,635,670	\$1,125,060	\$1,176,030



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$91,856	\$718,146	\$85,683
Per Capita Debt:	\$13	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:	Bureau County		
Unit Code:	006/000/00	County:	BUREAU
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,867,901		
Equalized Assessed Valuation:	\$601,144,710		
Population:	34,606		
Employees:			
	Full Time:	123	
	Part Time:	13	
	Salaries Paid:	\$5,336,151	

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 12:	\$15,911,970	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$460	\$380	\$360
Revenue Collected During FY 12:	\$13,702,789	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$13,091,137	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$396	\$474	\$468
Per Capita Expenditures:	\$378	\$468	\$446
Revenues over (under) Expenditures:	\$611,652	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	126.32%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$16,536,622	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$478	\$385	\$366

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,632,864	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$7,783,114	\$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:	\$	\$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 Less Than 10,000

**Local Government Profile**

Unit Name:	Calhoun County		
Unit Code:	007/000/00	County:	CALHOUN
Fiscal Year End:	8/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,753,856		
Equalized Assessed Valuation:	\$74,000,225		
Population:	5,048		
Employees:			
Full Time:	45		
Part Time:	6		
Salaries Paid:	\$1,393,997		

**Blended Component Units**

Number Submitted = 1  
Calhoun Unit Road

**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:	\$4,245,810	\$4,368,544	\$4,231,881
Per Capita Beginning Fund Balance:	\$841	\$679	\$675
Revenue Collected During FY 12:	\$3,582,616	\$4,764,868	\$3,896,056
Expenditures During FY 12:	\$3,896,929	\$4,622,663	\$3,896,929
Per Capita Revenue:	\$710	\$697	\$642
Per Capita Expenditures:	\$772	\$680	\$644
Revenues over (under) Expenditures:	-\$314,313	\$142,205	\$144,102
Ratio of Fund Balance to Expenditures:	101.04%	106.81%	97.72%
Ending Fund Balance for FY 12:	\$3,937,497	\$4,566,371	\$3,973,632
Per Capita Ending Fund Balance:	\$780	\$703	\$711

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,761,467	\$2,617,521	\$2,575,111
Total Unrestricted Net Assets:	\$1,176,030	\$1,125,060	\$1,176,030



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,400	\$718,146	\$85,683
Per Capita Debt:	\$1	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$582,590	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$115	\$28	\$
Revenue Collected During FY 12:	\$74,855	\$230,537	\$
Expenditures During FY 12:	\$88,375	\$191,576	\$
Per Capita Revenue:	\$15	\$43	\$
Per Capita Expenditures:	\$18	\$37	\$
Operating Income (loss):	-\$13,520	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	637.14%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$563,070	\$193,426	\$
Per Capita Ending Retained Earnings:	\$112	\$35	\$





**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:	\$8,399,679	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$630	\$380	\$360
Revenue Collected During FY 12:	\$10,265,425	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$10,469,271	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$770	\$474	\$468
Per Capita Expenditures:	\$785	\$468	\$446
Revenues over (under) Expenditures:	-\$203,846	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	80.21%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$8,397,104	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$630	\$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:	\$3,447,273	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$4,949,831	\$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:	\$47,546	\$7,668,456	\$1,356,075
Per Capita Debt:	\$4	\$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: **Champaign County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$117,313,881**

Equalized Assessed Valuation: **\$3,546,623,981**

Population: **201,685**

Employees:

**Full Time:** **786**

**Part Time:** **231**

**Salaries Paid:** **\$35,678,634**

**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:	\$31,757,566	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$157	\$380	\$360
Revenue Collected During FY 12:	\$80,918,849	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$79,628,646	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$401	\$474	\$468
Per Capita Expenditures:	\$395	\$468	\$446
Revenues over (under) Expenditures:	\$1,290,203	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	41.32%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$32,901,746	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$163	\$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:	\$32,473,921	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	-\$10,673,244	\$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:	\$48,038,320	\$7,668,456	\$1,356,075
Per Capita Debt:	\$238	\$107	\$42
General Obligation Debt over EAV:	1.35%	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:	\$22,671,415	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$112	\$42	\$
Revenue Collected During FY 12:	\$15,329,842	\$1,994,427	\$
Expenditures During FY 12:	\$15,867,505	\$2,063,891	\$
Per Capita Revenue:	\$76	\$38	\$
Per Capita Expenditures:	\$79	\$36	\$
Operating Income (loss):	-\$537,663	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	137.56%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$21,826,650	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$108	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Christian County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,782,606**

Equalized Assessed Valuation: **\$471,800,989**

Population: **34,418**

Employees:

    Full Time: **168**

    Part Time: **62**

    Salaries Paid: **\$4,946,077**

**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:	\$10,929,426	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$318	\$380	\$360
Revenue Collected During FY 12:	\$11,722,643	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$11,534,019	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$341	\$474	\$468
Per Capita Expenditures:	\$335	\$468	\$446
Revenues over (under) Expenditures:	\$188,624	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	96.39%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$11,118,050	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$323	\$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:	\$5,961,836	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$3,443,218	\$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:	\$1,315,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$38	\$107	\$42
General Obligation Debt over EAV:	0.28%	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:	Clark County		
Unit Code:	012/000/00	County:	CLARK
Fiscal Year End:	11/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,798,782		
Equalized Assessed Valuation:	\$176,110,352		
Population:	16,335		
Employees:			
Full Time:			89
Part Time:			65
Salaries Paid:			\$3,275,533

**Blended Component Units**

Number Submitted = 3  
911 Emergency  
Ambulance  
Board of Health

**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:	\$7,778,223	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$476	\$380	\$360
Revenue Collected During FY 12:	\$10,008,599	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$9,416,429	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$613	\$474	\$468
Per Capita Expenditures:	\$576	\$468	\$446
Revenues over (under) Expenditures:	\$592,170	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	88.89%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$8,370,393	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$512	\$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:	\$6,578,257	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,792,126	\$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:	\$	\$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:	\$6,646,203	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$481	\$380	\$360
Revenue Collected During FY 12:	\$8,813,411	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$8,565,993	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$638	\$474	\$468
Per Capita Expenditures:	\$620	\$468	\$446
Revenues over (under) Expenditures:	\$247,418	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	80.47%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$6,893,154	\$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:	\$1,231,976	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$5,661,178	\$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:	\$5,210,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$377	\$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:	\$604,025	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$44	\$42	\$
Revenue Collected During FY 12:	\$240,860	\$1,994,427	\$
Expenditures During FY 12:	\$210,013	\$2,063,891	\$
Per Capita Revenue:	\$17	\$38	\$
Per Capita Expenditures:	\$15	\$36	\$
Operating Income (loss):	\$30,847	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	302.30%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$634,872	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$46	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:	Clinton County		
Unit Code:	014/000/00	County:	CLINTON
Fiscal Year End:	11/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$18,421,775		
Equalized Assessed Valuation:	\$549,638,138		
Population:	36,368		
Employees:			
	Full Time:	102	
	Part Time:	89	
	Salaries Paid:	\$5,936,768	

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 12:	\$14,654,397	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$403	\$380	\$360
Revenue Collected During FY 12:	\$14,463,281	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$13,715,128	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$398	\$474	\$468
Per Capita Expenditures:	\$377	\$468	\$446
Revenues over (under) Expenditures:	\$748,153	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	112.04%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$15,366,934	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$423	\$385	\$366

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,085,417	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$10,768,817	\$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:	\$1,880,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$52	\$107	\$42
General Obligation Debt over EAV:	0.34%	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:	Coles County		
Unit Code:	015/000/00	County:	COLES
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,957,028		
Equalized Assessed Valuation:	\$649,832,314		
Population:	53,873		
Employees:			
Full Time:			214
Part Time:			24
Salaries Paid:			\$8,549,108

**Blended Component Units**

Number Submitted = 1  
Public Health

**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:	\$14,807,552	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$275	\$380	\$360
Revenue Collected During FY 12:	\$18,537,946	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$21,655,351	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$344	\$474	\$468
Per Capita Expenditures:	\$402	\$468	\$446
Revenues over (under) Expenditures:	-\$3,117,405	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	53.52%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$11,590,147	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$215	\$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:	\$7,162,570	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$4,048,162	\$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:	\$1,594,853	\$7,668,456	\$1,356,075
Per Capita Debt:	\$30	\$107	\$42
General Obligation Debt over EAV:	0.18%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$350,132	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$6	\$42	\$
Revenue Collected During FY 12:	\$357,873	\$1,994,427	\$
Expenditures During FY 12:	\$321,085	\$2,063,891	\$
Per Capita Revenue:	\$7	\$38	\$
Per Capita Expenditures:	\$6	\$36	\$
Operating Income (loss):	\$36,788	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	120.50%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$386,920	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$7	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:	Crawford County		
Unit Code:	017/000/00	County:	CRAWFORD
Fiscal Year End:	11/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,733,864		
Equalized Assessed Valuation:	\$357,355,304		
Population:	19,817		
Employees:			
Full Time:			70
Part Time:			30
Salaries Paid:			\$3,635,908

**Blended Component Units**

Number Submitted = 2  
Crawford County Health Department  
Crawford County Historical Society

**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:	\$9,218,135	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$465	\$380	\$360
Revenue Collected During FY 12:	\$10,052,820	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$9,916,905	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$507	\$474	\$468
Per Capita Expenditures:	\$500	\$468	\$446
Revenues over (under) Expenditures:	\$135,915	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	95.18%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$9,439,338	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$476	\$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:	\$7,821,923	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,617,414	\$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:	\$467,314	\$7,668,456	\$1,356,075
Per Capita Debt:	\$24	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,027,110	\$7,668,456	\$1,356,075
Per Capita Debt:	\$91	\$107	\$42
General Obligation Debt over EAV:	0.53%	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:	\$16,001,240	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$969	\$380	\$360
Revenue Collected During FY 12:	\$11,561,165	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$11,784,066	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$700	\$474	\$468
Per Capita Expenditures:	\$713	\$468	\$446
Revenues over (under) Expenditures:	-\$222,901	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	133.90%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$15,778,339	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$955	\$385	\$366

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$15,778,339	\$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:	\$	\$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:	DeKalb County		
Unit Code:	019/000/00	County:	DEKALB
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$84,757,500		
Equalized Assessed Valuation:	\$1,943,202,803		
Population:	104,704		
Employees:			
Full Time:			389
Part Time:			210
Salaries Paid:			\$25,959,404

**Blended Component Units**

Number Submitted = 1  
DeKalb 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:	\$34,457,597	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$329	\$380	\$360
Revenue Collected During FY 12:	\$42,455,649	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$39,963,126	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$405	\$474	\$468
Per Capita Expenditures:	\$382	\$468	\$446
Revenues over (under) Expenditures:	\$2,492,523	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	90.95%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$36,346,870	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$347	\$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:	\$28,781,167	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$24,421,981	\$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:	\$20,980,270	\$7,668,456	\$1,356,075
Per Capita Debt:	\$200	\$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:	\$8,835,174	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$84	\$42	\$
Revenue Collected During FY 12:	\$15,798,880	\$1,994,427	\$
Expenditures During FY 12:	\$14,163,342	\$2,063,891	\$
Per Capita Revenue:	\$151	\$38	\$
Per Capita Expenditures:	\$135	\$36	\$
Operating Income (loss):	\$1,635,538	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	73.20%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$10,367,679	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$99	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Douglas County**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,294,331**

Equalized Assessed Valuation: **\$318,851,827**

Population: **19,853**

Employees:

    Full Time: **90**

    Part Time: **35**

    Salaries Paid: **\$3,749,978**

**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:	\$7,563,092	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$381	\$380	\$360
Revenue Collected During FY 12:	\$8,814,170	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$8,529,958	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$444	\$474	\$468
Per Capita Expenditures:	\$430	\$468	\$446
Revenues over (under) Expenditures:	\$284,212	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	93.06%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$7,937,935	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$400	\$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:	\$6,876,756	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,071,180	\$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:	\$1,049,429	\$7,668,456	\$1,356,075
Per Capita Debt:	\$53	\$107	\$42
General Obligation Debt over EAV:	0.20%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$358,887,998	\$217,814,798	\$184,936,405
Per Capita Debt:	\$387	\$403	\$340
General Obligation Debt over EAV:	0.57%	0.73%	0.60%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$84,873,833	\$69,249,891	\$31,727,160
Per Capita Beginning Retained Earnings for FY 12:	\$91	\$115	\$80
Revenue Collected During FY 12:	\$21,541,965	\$16,706,361	\$18,582,222
Expenditures During FY 12:	\$22,046,858	\$15,578,983	\$15,551,611
Per Capita Revenue:	\$23	\$35	\$41
Per Capita Expenditures:	\$24	\$31	\$33
Operating Income (loss):	-\$504,893	\$1,127,378	\$23,002
Ratio of Retained Earnings to Expenditures:	383.33%	635.01%	382.90%
Ending Retained Earnings for FY 12:	\$84,511,826	\$70,924,086	\$34,310,756
Per Capita Ending Retained Earnings:	\$91	\$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:	\$11,036,956	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$607	\$380	\$360
Revenue Collected During FY 12:	\$12,519,747	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$15,658,529	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$688	\$474	\$468
Per Capita Expenditures:	\$861	\$468	\$446
Revenues over (under) Expenditures:	-\$3,138,782	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	45.92%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$7,190,172	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$395	\$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:	\$5,176,064	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$2,014,109	\$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:	\$858,200	\$7,668,456	\$1,356,075
Per Capita Debt:	\$47	\$107	\$42
General Obligation Debt over EAV:	0.25%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$660,000	\$718,146	\$85,683
Per Capita Debt:	\$95	\$113	\$13
General Obligation Debt over EAV:	1.13%	1.40%	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:	\$366,356	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$53	\$28	\$
Revenue Collected During FY 12:	\$142,852	\$230,537	\$
Expenditures During FY 12:	\$106,000	\$191,576	\$
Per Capita Revenue:	\$20	\$43	\$
Per Capita Expenditures:	\$15	\$37	\$
Operating Income (loss):	\$36,852	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	380.38%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$403,208	\$193,426	\$
Per Capita Ending Retained Earnings:	\$58	\$35	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$9,027,071	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$263	\$380	\$360
Revenue Collected During FY 12:	\$17,663,215	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$16,489,499	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$514	\$474	\$468
Per Capita Expenditures:	\$480	\$468	\$446
Revenues over (under) Expenditures:	\$1,173,716	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	55.49%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$9,150,787	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$266	\$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:	\$7,157,101	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$2,122,217	\$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:	\$4,806,700	\$7,668,456	\$1,356,075
Per Capita Debt:	\$140	\$107	\$42
General Obligation Debt over EAV:	0.74%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$160,889	\$7,668,456	\$1,356,075
Per Capita Debt:	\$7	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$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:	\$563,360	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$40	\$42	\$
Revenue Collected During FY 12:	\$70,140	\$1,994,427	\$
Expenditures During FY 12:	\$21,055	\$2,063,891	\$
Per Capita Revenue:	\$5	\$38	\$
Per Capita Expenditures:	\$1	\$36	\$
Operating Income (loss):	\$49,085	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	2473.28%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$520,749	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$37	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,990,617	\$7,668,456	\$1,356,075
Per Capita Debt:	\$101	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

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





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,337,078	\$7,668,456	\$1,356,075
Per Capita Debt:	\$36	\$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:	\$1,922,466	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$52	\$42	\$
Revenue Collected During FY 12:	\$3,259,018	\$1,994,427	\$
Expenditures During FY 12:	\$3,180,877	\$2,063,891	\$
Per Capita Revenue:	\$88	\$38	\$
Per Capita Expenditures:	\$86	\$36	\$
Operating Income (loss):	\$78,141	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	69.75%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$2,218,509	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$60	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Less Than 10,000

**Local Government Profile**

Unit Name: **Gallatin County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,806,571**

Equalized Assessed Valuation: **\$51,420,644**

Population: **5,589**

Employees:

**Full Time:** **25**

**Part Time:** **27**

**Salaries Paid:** **\$878,842**

**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:	\$4,231,881	\$4,368,544	\$4,231,881
Per Capita Beginning Fund Balance:	\$757	\$679	\$675
Revenue Collected During FY 12:	\$3,230,375	\$4,764,868	\$3,896,056
Expenditures During FY 12:	\$3,493,918	\$4,622,663	\$3,896,929
Per Capita Revenue:	\$578	\$697	\$642
Per Capita Expenditures:	\$625	\$680	\$644
Revenues over (under) Expenditures:	-\$263,543	\$142,205	\$144,102
Ratio of Fund Balance to Expenditures:	113.73%	106.81%	97.72%
Ending Fund Balance for FY 12:	\$3,973,632	\$4,566,371	\$3,973,632
Per Capita Ending Fund Balance:	\$711	\$703	\$711

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,575,111	\$2,617,521	\$2,575,111
Total Unrestricted Net Assets:	\$335,602	\$1,125,060	\$1,176,030



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$175,323	\$718,146	\$85,683
Per Capita Debt:	\$31	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Greene County**

Unit Code: 031/000/00 County: GREENE

Fiscal Year End: 12/31/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,489,176

Equalized Assessed Valuation: \$152,659,407

Population: 13,800

Employees:

    Full Time: 57

    Part Time: 10

    Salaries Paid: \$2,446,031

**Blended Component Units**

Number Submitted = 1

Greene County

**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:	\$5,103,279	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$370	\$380	\$360
Revenue Collected During FY 12:	\$6,989,129	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$6,249,918	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$506	\$474	\$468
Per Capita Expenditures:	\$453	\$468	\$446
Revenues over (under) Expenditures:	\$739,211	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	93.58%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$5,848,790	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$424	\$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:	\$3,867,092	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,926,691	\$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:	\$84,298	\$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:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,585,304	\$7,668,456	\$1,356,075
Per Capita Debt:	\$52	\$107	\$42
General Obligation Debt over EAV:	0.12%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$85,683	\$718,146	\$85,683
Per Capita Debt:	\$10	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:	Hancock County		
Unit Code:	034/000/00	County:	HANCOCK
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,765,677		
Equalized Assessed Valuation:	\$289,678,108		
Population:	18,891		
Employees:			
Full Time:	110		
Part Time:	51		
Salaries Paid:	\$4,203,744		

Blended Component Units
Number Submitted = 1
Hancock County Public Building Commission

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,481,058	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$237	\$380	\$360
Revenue Collected During FY 12:	\$7,487,702	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$7,474,868	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$396	\$474	\$468
Per Capita Expenditures:	\$396	\$468	\$446
Revenues over (under) Expenditures:	\$12,834	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	62.17%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$4,647,433	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$246	\$385	\$366

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,408,989	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$2,625,159	\$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:	\$201,223	\$7,668,456	\$1,356,075
Per Capita Debt:	\$11	\$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:	\$254,477	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$13	\$42	\$
Revenue Collected During FY 12:	\$621,749	\$1,994,427	\$
Expenditures During FY 12:	\$603,945	\$2,063,891	\$
Per Capita Revenue:	\$33	\$38	\$
Per Capita Expenditures:	\$32	\$36	\$
Operating Income (loss):	\$17,804	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	45.08%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$272,281	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$14	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$96,177	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$20	\$28	\$
Revenue Collected During FY 12:	\$377,831	\$230,537	\$
Expenditures During FY 12:	\$374,017	\$191,576	\$
Per Capita Revenue:	\$79	\$43	\$
Per Capita Expenditures:	\$78	\$37	\$
Operating Income (loss):	\$3,814	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	26.73%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$99,991	\$193,426	\$
Per Capita Ending Retained Earnings:	\$21	\$35	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Less Than 10,000

**Local Government Profile**

Unit Name:	Henderson County		
Unit Code:	036/000/00	County:	HENDERSON
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,417,334		
Equalized Assessed Valuation:	\$120,800,593		
Population:	8,200		
Employees:			
Full Time:			76
Part Time:			29
Salaries Paid:			\$2,596,122

**Blended Component Units**

Number Submitted = 1  
Health Department

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$4,573,556	\$4,368,544	\$4,231,881
Per Capita Beginning Fund Balance:	\$558	\$679	\$675
Revenue Collected During FY 12:	\$7,905,013	\$4,764,868	\$3,896,056
Expenditures During FY 12:	\$7,591,162	\$4,622,663	\$3,896,929
Per Capita Revenue:	\$964	\$697	\$642
Per Capita Expenditures:	\$926	\$680	\$644
Revenues over (under) Expenditures:	\$313,851	\$142,205	\$144,102
Ratio of Fund Balance to Expenditures:	63.69%	106.81%	97.72%
Ending Fund Balance for FY 12:	\$4,834,932	\$4,566,371	\$3,973,632
Per Capita Ending Fund Balance:	\$590	\$703	\$711

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,678,514	\$2,617,521	\$2,575,111
Total Unrestricted Net Assets:	\$1,832,883	\$1,125,060	\$1,176,030



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$435,000	\$718,146	\$85,683
Per Capita Debt:	\$53	\$113	\$13
General Obligation Debt over EAV:	0.36%	1.40%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$19,222,194	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$382	\$380	\$360
Revenue Collected During FY 12:	\$26,555,050	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$23,098,591	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$528	\$474	\$468
Per Capita Expenditures:	\$459	\$468	\$446
Revenues over (under) Expenditures:	\$3,456,459	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	93.42%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$21,578,433	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$429	\$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:	\$15,247,386	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$7,263,794	\$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:	\$2,855,775	\$7,668,456	\$1,356,075
Per Capita Debt:	\$57	\$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:	\$6,083,078	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$121	\$42	\$
Revenue Collected During FY 12:	\$5,492,406	\$1,994,427	\$
Expenditures During FY 12:	\$5,510,547	\$2,063,891	\$
Per Capita Revenue:	\$109	\$38	\$
Per Capita Expenditures:	\$109	\$36	\$
Operating Income (loss):	-\$18,141	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	120.55%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$6,643,128	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$132	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:	Iroquois County	
Unit Code:	038/000/00	County: IROQUOIS
Fiscal Year End:	11/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$20,206,573	
Equalized Assessed Valuation:	\$451,021,283	
Population:	29,475	
Employees:		
Full Time:	87	
Part Time:	48	
Salaries Paid:	\$4,296,387	

**Blended Component Units**

Number Submitted = 2  
FORD-IROQUOIS PUBLIC HEALTH DEPART  
IROQUOIS EMERGENCY SERVICES BOARD

**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:	\$9,790,226	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$332	\$380	\$360
Revenue Collected During FY 12:	\$11,889,937	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$12,658,388	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$403	\$474	\$468
Per Capita Expenditures:	\$429	\$468	\$446
Revenues over (under) Expenditures:	-\$768,451	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	74.45%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$9,424,059	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$320	\$385	\$366

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$8,703,429	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,555,927	\$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:	\$33,371	\$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:	\$762,932	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$26	\$42	\$
Revenue Collected During FY 12:	\$524,724	\$1,994,427	\$
Expenditures During FY 12:	\$352,783	\$2,063,891	\$
Per Capita Revenue:	\$18	\$38	\$
Per Capita Expenditures:	\$12	\$36	\$
Operating Income (loss):	\$171,941	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	175.71%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$619,869	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$21	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Jackson County**

Unit Code: **039/000/00** County: **JACKSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,934,999**

Equalized Assessed Valuation: **\$706,663,168**

Population: **60,071**

Employees:

    Full Time: **371**

    Part Time: **99**

    Salaries Paid: **\$16,471,046**

**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:	\$11,602,471	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$193	\$380	\$360
Revenue Collected During FY 12:	\$20,053,685	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$22,586,364	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$334	\$474	\$468
Per Capita Expenditures:	\$376	\$468	\$446
Revenues over (under) Expenditures:	-\$2,532,679	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	48.00%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$10,841,256	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$180	\$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:	\$6,498,014	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$3,230,379	\$6,731,518	\$3,921,901



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Less Than 10,000

**Local Government Profile**

Unit Name:	Jasper County		
Unit Code:	040/000/00	County:	JASPER
Fiscal Year End:	11/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,169,029		
Equalized Assessed Valuation:	\$233,852,652		
Population:	9,614		
Employees:			
Full Time:			81
Part Time:			22
Salaries Paid:			\$3,430,705

**Blended Component Units**

Number Submitted = 1  
Health Department

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

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



**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Jefferson County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,222,002**

Equalized Assessed Valuation: **\$399,650,493**

Population: **40,083**

Employees:

**Full Time:** **185**

**Part Time:** **26**

**Salaries Paid:** **\$8,535,997**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Kankakee County**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **113,040**

Employees:

    Full Time: **4,800**

    Part Time: **51**

    Salaries Paid: **\$23,078,579**

**Blended Component Units**

Number Submitted = 3

911 System Fee  
Health Department  
Veterans Administration Commission

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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:	\$42,226,248	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$368	\$380	\$360
Revenue Collected During FY 12:	\$55,535,873	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$51,217,506	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$484	\$474	\$468
Per Capita Expenditures:	\$446	\$468	\$446
Revenues over (under) Expenditures:	\$4,318,367	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	85.85%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$43,971,430	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$383	\$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:	\$25,476,478	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$23,302,526	\$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:	\$40,808,762	\$7,668,456	\$1,356,075
Per Capita Debt:	\$356	\$107	\$42
General Obligation Debt over EAV:	1.40%	0.37%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Knox County**

Unit Code: **048/000/00** County: **KNOX**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,314,566**

Equalized Assessed Valuation: **\$704,216,819**

Population: **52,917**

Employees:

**Full Time:** **350**

**Part Time:** **160**

**Salaries Paid:** **\$15,012,656**

**Blended Component Units**

Empty box for Blended Component Units data.

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Greater Than 275,000

**Local Government Profile**

Unit Name:	Lake County		
Unit Code:	049/000/00	County:	Lake
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$793,134,887		
Equalized Assessed Valuation:	\$24,472,676,727		
Population:	711,155		
Employees:			
Full Time:	2,371		
Part Time:	316		
Salaries Paid:	\$153,235,842		

Blended Component Units
Number Submitted = 1
ETSB

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$208,098,378	\$112,493,899	\$104,032,656
Total Unrestricted Net Assets:	\$85,195,447	\$70,824,262	\$82,327,186



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Lasalle County**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **113,065**

Employees:

    Full Time: **511**

    Part Time:

    Salaries Paid: **\$22,096,127**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**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:	\$10,862,929	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$360	\$380	\$360
Revenue Collected During FY 12:	\$14,205,593	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$14,610,982	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$471	\$474	\$468
Per Capita Expenditures:	\$485	\$468	\$446
Revenues over (under) Expenditures:	-\$405,389	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	71.47%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$10,442,540	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$346	\$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:	\$6,388,599	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$3,279,696	\$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:	\$675,738	\$7,668,456	\$1,356,075
Per Capita Debt:	\$22	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

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



**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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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



**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	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$92,898,557	\$7,668,456	\$1,356,075
Per Capita Debt:	\$498	\$107	\$42
General Obligation Debt over EAV:	0.36%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$18,388,135	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$99	\$42	\$
Revenue Collected During FY 12:	\$13,526,062	\$1,994,427	\$
Expenditures During FY 12:	\$12,674,824	\$2,063,891	\$
Per Capita Revenue:	\$73	\$38	\$
Per Capita Expenditures:	\$68	\$36	\$
Operating Income (loss):	\$851,238	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	151.79%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$19,239,373	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$103	\$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:	\$5,303,074	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$237	\$380	\$360
Revenue Collected During FY 12:	\$11,459,315	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$10,956,720	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$513	\$474	\$468
Per Capita Expenditures:	\$490	\$468	\$446
Revenues over (under) Expenditures:	\$502,595	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	53.56%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$5,868,751	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$263	\$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:	\$4,503,538	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,365,213	\$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:	\$613,683	\$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:	Piatt County		
Unit Code:	074/000/00	County:	PIATT
Fiscal Year End:	11/30/2012		
Accounting Method:	Combination		
Appropriation or Budget:	\$24,713,734		
Equalized Assessed Valuation:	\$380,243,311		
Population:	16,504		
Employees:			
	Full Time:	220	
	Part Time:	78	
	Salaries Paid:	\$8,196,715	

**Blended Component Units**

Number Submitted = 1  
Piatt 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:	\$11,169,637	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$677	\$380	\$360
Revenue Collected During FY 12:	\$9,170,492	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$8,628,319	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$556	\$474	\$468
Per Capita Expenditures:	\$523	\$468	\$446
Revenues over (under) Expenditures:	\$542,173	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	120.45%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$10,392,518	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$630	\$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:	\$9,804,660	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,300,113	\$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:	\$4,076,162	\$7,668,456	\$1,356,075
Per Capita Debt:	\$247	\$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:	\$4,854,880	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$294	\$42	\$
Revenue Collected During FY 12:	\$1,132,185	\$1,994,427	\$
Expenditures During FY 12:	\$957,455	\$2,063,891	\$
Per Capita Revenue:	\$69	\$38	\$
Per Capita Expenditures:	\$58	\$36	\$
Operating Income (loss):	\$174,730	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	107.10%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$1,025,431	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$62	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$427,994	\$7,668,456	\$1,356,075
Per Capita Debt:	\$26	\$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:	\$1,161,070	\$1,994,427	\$
Expenditures During FY 12:	\$1,131,868	\$2,063,891	\$
Per Capita Revenue:	\$71	\$38	\$
Per Capita Expenditures:	\$69	\$36	\$
Operating Income (loss):	\$29,202	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	95.60%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$1,082,023	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$66	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,748,982	\$718,146	\$85,683
Per Capita Debt:	\$1,420	\$113	\$13
General Obligation Debt over EAV:	19.55%	1.40%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$422,544	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$69	\$28	\$
Revenue Collected During FY 12:	\$291,374	\$230,537	\$
Expenditures During FY 12:	\$	\$191,576	\$
Per Capita Revenue:	\$47	\$43	\$
Per Capita Expenditures:	\$	\$37	\$
Operating Income (loss):	\$291,374	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$718,446	\$193,426	\$
Per Capita Ending Retained Earnings:	\$117	\$35	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$80,406	\$718,146	\$85,683
Per Capita Debt:	\$13	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:	Randolph County		
Unit Code:	079/000/00	County:	RANDOLPH
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,474,483		
Equalized Assessed Valuation:	\$442,068,455		
Population:	33,361		
Employees:			
Full Time:			115
Part Time:			20
Salaries Paid:			\$7,376,191

**Blended Component Units**

Number Submitted = 3  
 Anna Wehrheim Memorial Old Folks Home  
 Randolph County Health Department  
 Randolph County Nursing Home

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$5,521,174	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$165	\$380	\$360
Revenue Collected During FY 12:	\$10,851,493	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$10,564,041	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$325	\$474	\$468
Per Capita Expenditures:	\$317	\$468	\$446
Revenues over (under) Expenditures:	\$287,452	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	59.62%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$6,298,343	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$189	\$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:	\$3,796,068	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	-\$471,860	\$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:	\$4,454,960	\$7,668,456	\$1,356,075
Per Capita Debt:	\$134	\$107	\$42
General Obligation Debt over EAV:	0.21%	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:	\$5,362,314	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$161	\$42	\$
Revenue Collected During FY 12:	\$4,438,189	\$1,994,427	\$
Expenditures During FY 12:	\$4,301,969	\$2,063,891	\$
Per Capita Revenue:	\$133	\$38	\$
Per Capita Expenditures:	\$129	\$36	\$
Operating Income (loss):	\$136,220	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	116.43%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$5,008,817	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$150	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$576,494	\$7,668,456	\$1,356,075
Per Capita Debt:	\$36	\$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:	Rock Island County	
Unit Code:	081/000/00	County: ROCK ISLAN
Fiscal Year End:	11/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$75,270,205	
Equalized Assessed Valuation:	\$2,594,108,513	
Population:	147,457	
Employees:		
Full Time:	641	
Part Time:	250	
Salaries Paid:	\$33,536,146	

**Blended Component Units**

Number Submitted = 2  
 Rock Island County Forest Preserve Commission  
 Rock Island 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:	\$23,240,441	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$158	\$380	\$360
Revenue Collected During FY 12:	\$69,353,728	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$71,042,564	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$470	\$474	\$468
Per Capita Expenditures:	\$482	\$468	\$446
Revenues over (under) Expenditures:	-\$1,688,836	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	31.24%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$22,195,904	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$151	\$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:	\$15,079,356	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$4,970,060	\$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:	\$34,566,404	\$7,668,456	\$1,356,075
Per Capita Debt:	\$234	\$107	\$42
General Obligation Debt over EAV:	0.91%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$142,357	\$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:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$19,194,643	\$7,668,456	\$1,356,075
Per Capita Debt:	\$97	\$107	\$42
General Obligation Debt over EAV:	0.34%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,298	\$718,146	\$85,683
Per Capita Debt:	\$2	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$43,502	\$718,146	\$85,683
Per Capita Debt:	\$8	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$850,792	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$161	\$28	\$
Revenue Collected During FY 12:	\$2,571,140	\$230,537	\$
Expenditures During FY 12:	\$2,305,254	\$191,576	\$
Per Capita Revenue:	\$488	\$43	\$
Per Capita Expenditures:	\$437	\$37	\$
Operating Income (loss):	\$265,886	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	48.44%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$1,116,678	\$193,426	\$
Per Capita Ending Retained Earnings:	\$212	\$35	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:	Shelby County		
Unit Code:	086/000/00	County:	SHELBY
Fiscal Year End:	8/31/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,961,715		
Equalized Assessed Valuation:	\$320,603,949		
Population:	22,893		
Employees:			
Full Time:	82		
Part Time:	45		
Salaries Paid:	\$4,020,778		

**Blended Component Units**

Number Submitted = 1  
Airport

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$11,760,726	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$514	\$380	\$360
Revenue Collected During FY 12:	\$10,379,360	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$10,940,075	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$453	\$474	\$468
Per Capita Expenditures:	\$478	\$468	\$446
Revenues over (under) Expenditures:	-\$560,715	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	103.13%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$11,282,733	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$493	\$385	\$366

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,242,408	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$4,121,990	\$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:	\$10,016	\$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**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$87,649,200	\$7,668,456	\$1,356,075
Per Capita Debt:	\$324	\$107	\$42
General Obligation Debt over EAV:	1.52%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$87,187,628	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$323	\$42	\$
Revenue Collected During FY 12:	\$1,366,797	\$1,994,427	\$
Expenditures During FY 12:	\$13,803,346	\$2,063,891	\$
Per Capita Revenue:	\$5	\$38	\$
Per Capita Expenditures:	\$51	\$36	\$
Operating Income (loss):	-\$12,436,549	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	604.31%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$83,415,661	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$309	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$12,342,426	\$7,668,456	\$1,356,075
Per Capita Debt:	\$259	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,936,035	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$41	\$42	\$
Revenue Collected During FY 12:	\$7,868,778	\$1,994,427	\$
Expenditures During FY 12:	\$6,146,806	\$2,063,891	\$
Per Capita Revenue:	\$165	\$38	\$
Per Capita Expenditures:	\$129	\$36	\$
Operating Income (loss):	\$1,721,972	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	59.51%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$3,658,007	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$77	\$40	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,977,904	\$7,668,456	\$1,356,075
Per Capita Debt:	\$15	\$107	\$42
General Obligation Debt over EAV:	0.04%	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:	\$2,484,322	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$141	\$380	\$360
Revenue Collected During FY 12:	\$9,472,891	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$7,763,089	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$537	\$474	\$468
Per Capita Expenditures:	\$440	\$468	\$446
Revenues over (under) Expenditures:	\$1,709,802	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	53.72%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$4,170,124	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$236	\$385	\$366

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$239,609	\$3,033	\$
Total Unreserved Funds:	\$3,930,515	\$49,753	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$6,088,352	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	-\$12,359,485	\$6,731,518	\$3,921,901



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$16,290,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$923	\$107	\$42
General Obligation Debt over EAV:	9.10%	0.37%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$941,073	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$53	\$42	\$
Revenue Collected During FY 12:	\$1,187,186	\$1,994,427	\$
Expenditures During FY 12:	\$1,479,162	\$2,063,891	\$
Per Capita Revenue:	\$67	\$38	\$
Per Capita Expenditures:	\$84	\$36	\$
Operating Income (loss):	-\$291,976	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	45.51%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$673,097	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$38	\$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:	\$30,008,894	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$368	\$380	\$360
Revenue Collected During FY 12:	\$34,868,432	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$34,023,012	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$427	\$474	\$468
Per Capita Expenditures:	\$417	\$468	\$446
Revenues over (under) Expenditures:	\$845,420	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	90.08%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$30,646,246	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$375	\$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:	\$18,239,784	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$10,488,192	\$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:	\$4,504,848	\$7,668,456	\$1,356,075
Per Capita Debt:	\$55	\$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:	\$4,374,973	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$54	\$42	\$
Revenue Collected During FY 12:	\$11,360,067	\$1,994,427	\$
Expenditures During FY 12:	\$10,726,656	\$2,063,891	\$
Per Capita Revenue:	\$139	\$38	\$
Per Capita Expenditures:	\$131	\$36	\$
Operating Income (loss):	\$633,411	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	45.81%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$4,913,384	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$60	\$40	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Wabash County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,306,302**

Equalized Assessed Valuation: **\$125,079,100**

Population: **10,933**

Employees:

    Full Time: **72**

    Part Time: **7**

    Salaries Paid: **\$1,989,945**

**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:	\$6,640,151	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$607	\$380	\$360
Revenue Collected During FY 12:	\$6,590,407	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$5,994,352	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$603	\$474	\$468
Per Capita Expenditures:	\$548	\$468	\$446
Revenues over (under) Expenditures:	\$596,055	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	123.17%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$7,383,439	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$675	\$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:	\$6,837,867	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$545,572	\$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:	\$50,192	\$7,668,456	\$1,356,075
Per Capita Debt:	\$5	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$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:	Washington County		
Unit Code:	095/000/00	County:	WASHINGTO
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,175,993		
Equalized Assessed Valuation:	\$211,482,950		
Population:	14,598		
Employees:			
Full Time:			81
Part Time:			77
Salaries Paid:			\$3,605,234

**Blended Component Units**

Number Submitted = 2  
911 Emergency Telephone Fund  
Washington County Senior Services

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$16,002,103	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$1,096	\$380	\$360
Revenue Collected During FY 12:	\$8,937,995	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$8,217,523	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$612	\$474	\$468
Per Capita Expenditures:	\$563	\$468	\$446
Revenues over (under) Expenditures:	\$720,472	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	203.54%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$16,726,075	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$1,146	\$385	\$366

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$766,818	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$15,999,351	\$6,731,518	\$3,921,901



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,230,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$84	\$107	\$42
General Obligation Debt over EAV:	0.58%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$238,123	\$7,668,456	\$1,356,075
Per Capita Debt:	\$14	\$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: **White County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,992,704**

Equalized Assessed Valuation: **\$146,933,075**

Population: **14,665**

Employees:

**Full Time:** **62**

**Part Time:** **25**

**Salaries Paid:** **\$3,041,089**

**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:	\$7,620,531	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$520	\$380	\$360
Revenue Collected During FY 12:	\$8,383,583	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$8,399,170	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$572	\$474	\$468
Per Capita Expenditures:	\$573	\$468	\$446
Revenues over (under) Expenditures:	-\$15,587	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	90.74%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$7,621,439	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$520	\$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:	\$3,659,644	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,881,840	\$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:	\$103,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$7	\$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:	\$341.104	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$23	\$42	\$
Revenue Collected During FY 12:	\$980.562	\$1,994,427	\$
Expenditures During FY 12:	\$751.484	\$2,063,891	\$
Per Capita Revenue:	\$67	\$38	\$
Per Capita Expenditures:	\$51	\$36	\$
Operating Income (loss):	\$229.078	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	78.11%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$587.021	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$40	\$40	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$255,764	\$7,668,456	\$1,356,075
Per Capita Debt:	\$4	\$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 Greater Than 275,000

**Local Government Profile**

Unit Name: **Will County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$493,328,313**

Equalized Assessed Valuation: **\$20,131,655,270**

Population: **682,518**

Employees:

**Full Time:** **2,071**

**Part Time:** **175**

**Salaries Paid:** **\$105,228,605**

**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:	\$206,681,774	\$176,600,480	\$167,573,995
Per Capita Beginning Fund Balance:	\$303	\$330	\$314
Revenue Collected During FY 12:	\$296,244,094	\$243,365,851	\$232,778,782
Expenditures During FY 12:	\$253,138,247	\$220,935,421	\$200,110,432
Per Capita Revenue:	\$434	\$435	\$451
Per Capita Expenditures:	\$371	\$395	\$392
Revenues over (under) Expenditures:	\$43,105,847	\$22,430,430	\$22,999,278
Ratio of Fund Balance to Expenditures:	92.72%	87.19%	94.93%
Ending Fund Balance for FY 12:	\$234,697,621	\$187,177,328	\$168,820,291
Per Capita Ending Fund Balance:	\$344	\$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:	\$112,818,893	\$112,493,899	\$104,032,656
Total Unrestricted Net Assets:	\$95,965,630	\$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:	\$199,767,627	\$217,814,798	\$184,936,405
Per Capita Debt:	\$293	\$403	\$340
General Obligation Debt over EAV:	0.73%	0.73%	0.60%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$69,249,891	\$31,727,160
Per Capita Beginning Retained Earnings for FY 12:	\$	\$115	\$80
Revenue Collected During FY 12:	\$	\$16,706,361	\$18,582,222
Expenditures During FY 12:	\$	\$15,578,983	\$15,551,611
Per Capita Revenue:	\$	\$35	\$41
Per Capita Expenditures:	\$	\$31	\$33
Operating Income (loss):	\$	\$1,127,378	\$23,002
Ratio of Retained Earnings to Expenditures:	0.00%	635.01%	382.90%
Ending Retained Earnings for FY 12:	\$	\$70,924,086	\$34,310,756
Per Capita Ending Retained Earnings:	\$	\$119	\$80



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Williamson County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$58,510,707**

Equalized Assessed Valuation: **\$1,006,580,164**

Population: **66,674**

Employees:

**Full Time:** **298**

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

**Salaries Paid:** **\$9,379,222**

**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:	\$14,275,543	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$214	\$380	\$360
Revenue Collected During FY 12:	\$24,120,202	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$22,033,309	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$362	\$474	\$468
Per Capita Expenditures:	\$330	\$468	\$446
Revenues over (under) Expenditures:	\$2,086,893	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	80.36%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$17,705,574	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$266	\$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:	\$16,447,995	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	-\$2,885,390	\$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:	\$31,134,224	\$7,668,456	\$1,356,075
Per Capita Debt:	\$467	\$107	\$42
General Obligation Debt over EAV:	2.95%	0.37%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$170,105,183	\$217,814,798	\$184,936,405
Per Capita Debt:	\$611	\$403	\$340
General Obligation Debt over EAV:	0.36%	0.73%	0.60%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$19,143,584	\$69,249,891	\$31,727,160
Per Capita Beginning Retained Earnings for FY 12:	\$69	\$115	\$80
Revenue Collected During FY 12:	\$18,168,962	\$16,706,361	\$18,582,222
Expenditures During FY 12:	\$18,122,959	\$15,578,983	\$15,551,611
Per Capita Revenue:	\$65	\$35	\$41
Per Capita Expenditures:	\$65	\$31	\$33
Operating Income (loss):	\$46,003	\$1,127,378	\$23,002
Ratio of Retained Earnings to Expenditures:	104.47%	635.01%	382.90%
Ending Retained Earnings for FY 12:	\$18,932,587	\$70,924,086	\$34,310,756
Per Capita Ending Retained Earnings:	\$68	\$119	\$80





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,922,990	\$7,668,456	\$1,356,075
Per Capita Debt:	\$76	\$107	\$42
General Obligation Debt over EAV:	0.33%	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	\$