



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

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

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,885,565	\$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	\$



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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,109,293	\$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

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

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,761,467	\$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

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

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

	<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:	\$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

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

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

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

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

	<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:	\$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	\$
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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

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

	<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:	\$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

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

	<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:	\$7,162,570	\$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

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

	<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:	\$7,821,923	\$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	\$



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	\$