



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: | \$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

| | <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: | \$ | \$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

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| 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

| | <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: | \$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

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

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| 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

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| 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

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| 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

| | <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: | \$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

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| 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

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| 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

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

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: | \$8,677,737 | \$16,842,156 | \$10,929,426 |
| Per Capita Beginning Fund Balance: | \$219 | \$380 | \$360 |
| Revenue Collected During FY 12: | \$16,049,749 | \$22,744,128 | \$13,702,789 |
| Expenditures During FY 12: | \$16,736,455 | \$22,370,408 | \$13,091,137 |
| Per Capita Revenue: | \$405 | \$474 | \$468 |
| Per Capita Expenditures: | \$422 | \$468 | \$446 |
| Revenues over (under) Expenditures: | -\$686,706 | \$373,720 | \$284,212 |
| Ratio of Fund Balance to Expenditures: | 57.64% | 82.17% | 84.12% |
| Ending Fund Balance for FY 12: | \$9,647,493 | \$16,996,655 | \$10,392,518 |
| Per Capita Ending Fund Balance: | \$243 | \$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: | \$8,679,498 | \$10,495,725 | \$6,349,828 |
| Total Unrestricted Net Assets: | -\$276,203 | \$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: | \$3,990,617 | \$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 | \$ |