



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: 11/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$38,280,984

Equalized Assessed Valuation: \$1,015,459,361

Population: 67,130

Employees:

 Full Time: 280

 Part Time: 49

 Salaries Paid: \$13,555,858

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$15,707,527	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$234	\$383	\$367
Revenue Collected During FY 13:	\$29,158,371	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$27,672,885	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$434	\$496	\$482
Per Capita Expenditures:	\$412	\$483	\$464
Revenues over (under) Expenditures:	\$1,485,486	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	60.00%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$16,605,013	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$247	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$12,911,920	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,888,223	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,585,000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$98	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,750,094	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$295	\$711	\$711
Revenue Collected During FY 13:	\$4,636,024	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$5,011,924	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$497	\$690	\$623
Per Capita Expenditures:	\$537	\$682	\$612
Revenues over (under) Expenditures:	-\$375,900	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	46.93%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$2,351,931	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$252	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,705,689	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	-\$572,043	\$1,326,225	\$1,344,531



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$258.006	\$660,971	\$69,096
Per Capita Debt:	\$28	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Bond County**

Unit Code: 003/000/00 County: Bond

Fiscal Year End: 11/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,753,200

Equalized Assessed Valuation: \$196,994,307

Population: 17,650

Employees:

 Full Time: 75

 Part Time: 63

 Salaries Paid: \$4,195,998

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,684,175	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$379	\$383	\$367
Revenue Collected During FY 13:	\$11,976,891	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$11,631,633	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$679	\$496	\$482
Per Capita Expenditures:	\$659	\$483	\$464
Revenues over (under) Expenditures:	\$345,258	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	61.81%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$7,188,983	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$407	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$5,254,268	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,236,413	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,900,929	\$7,484,566	\$1,292,998
Per Capita Debt:	\$108	\$98	\$39
General Obligation Debt over EAV:	0.42%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Boone County**

Unit Code: **004/000/00** County: **Boone**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,742,275**

Equalized Assessed Valuation: **\$953,167,968**

Population: **54,165**

Employees:

Full Time: **205**

Part Time: **55**

Salaries Paid: **\$11,076,516**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$21,091,787	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$389	\$383	\$367
Revenue Collected During FY 13:	\$22,487,767	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$22,536,299	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$415	\$496	\$482
Per Capita Expenditures:	\$416	\$483	\$464
Revenues over (under) Expenditures:	-\$48,532	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	96.53%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$21,754,337	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$402	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$18,522,109	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,203,655	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,677,992	\$7,484,566	\$1,292,998
Per Capita Debt:	\$160	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$3,744,963	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$540	\$711	\$711
Revenue Collected During FY 13:	\$4,165,645	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$3,725,988	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$600	\$690	\$623
Per Capita Expenditures:	\$537	\$682	\$612
Revenues over (under) Expenditures:	\$439,657	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	112.17%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$4,179,621	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$603	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,498,003	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$1,681,618	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$78.604	\$660,971	\$69,096
Per Capita Debt:	\$11	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



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:	11/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,032,740		
Equalized Assessed Valuation:	\$597,769,468		
Population:	34,323		
Employees:			
	Full Time:	121	
	Part Time:	21	
	Salaries Paid:	\$5,307,948	

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$16,536,622	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$482	\$383	\$367
Revenue Collected During FY 13:	\$14,982,688	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$13,383,023	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$437	\$496	\$482
Per Capita Expenditures:	\$390	\$483	\$464
Revenues over (under) Expenditures:	\$1,599,665	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	135.52%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$18,136,287	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$528	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$9,694,000	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$8,357,577	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Calhoun County		
Unit Code:	007/000/00	County:	Calhoun
Fiscal Year End:	8/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,117,456		
Equalized Assessed Valuation:	\$74,000,225		
Population:	5,014		
Employees:			
Full Time:	47		
Part Time:	11		
Salaries Paid:	\$1,712,418		

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 13:	\$3,937,497	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$785	\$711	\$711
Revenue Collected During FY 13:	\$4,449,580	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$3,724,426	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$887	\$690	\$623
Per Capita Expenditures:	\$743	\$682	\$612
Revenues over (under) Expenditures:	\$725,154	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	125.44%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$4,672,085	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$932	\$716	\$699

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,235,412	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$1,436,673	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.050	\$660,971	\$69,096
Per Capita Debt:	\$1	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$563,070	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$112	\$35	\$
Revenue Collected During FY 13:	\$90,950	\$233,787	\$
Expenditures During FY 13:	\$93,253	\$224,397	\$
Per Capita Revenue:	\$18	\$42	\$
Per Capita Expenditures:	\$19	\$41	\$
Operating Income (loss):	-\$2,303	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	594.91%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$554,767	\$207,527	\$
Per Capita Ending Retained Earnings:	\$111	\$36	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,915,238	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$394	\$383	\$367
Revenue Collected During FY 13:	\$7,510,095	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$7,490,079	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$500	\$496	\$482
Per Capita Expenditures:	\$499	\$483	\$464
Revenues over (under) Expenditures:	\$20,016	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	79.24%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$5,935,254	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$395	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$4,203,869	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,646,171	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8,397,104	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$630	\$383	\$367
Revenue Collected During FY 13:	\$10,185,545	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$9,972,385	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$764	\$496	\$482
Per Capita Expenditures:	\$748	\$483	\$464
Revenues over (under) Expenditures:	\$213,160	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	87.88%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$8,763,866	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$658	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$3,459,806	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$5,304,060	\$5,604,199	\$3,377,138



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$21.208	\$7,484,566	\$1,292,998
Per Capita Debt:	\$2	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$32,901,746	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$162	\$383	\$367
Revenue Collected During FY 13:	\$83,441,264	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$79,437,055	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$410	\$496	\$482
Per Capita Expenditures:	\$391	\$483	\$464
Revenues over (under) Expenditures:	\$4,004,209	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	45.92%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$36,478,914	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$179	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$33,454,028	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$9,056,024	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$45,000,405	\$7,484,566	\$1,292,998
Per Capita Debt:	\$221	\$98	\$39
General Obligation Debt over EAV:	1.27%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$21,826,650	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$107	\$39	\$
Revenue Collected During FY 13:	\$14,607,539	\$1,941,770	\$
Expenditures During FY 13:	\$15,519,274	\$2,204,598	\$
Per Capita Revenue:	\$72	\$42	\$
Per Capita Expenditures:	\$76	\$44	\$
Operating Income (loss):	-\$911,735	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	134.92%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$20,937,967	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$103	\$41	\$



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: 11/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,355,112

Equalized Assessed Valuation: \$489,539,437

Population: 34,418

Employees:

 Full Time: 167

 Part Time: 64

 Salaries Paid: \$5,054,475

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$11,118,050	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$323	\$383	\$367
Revenue Collected During FY 13:	\$11,293,111	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$10,540,619	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$328	\$496	\$482
Per Capita Expenditures:	\$306	\$483	\$464
Revenues over (under) Expenditures:	\$752,492	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	112.62%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$11,870,542	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$345	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$6,399,169	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$4,072,813	\$5,604,199	\$3,377,138



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.106.000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$32	\$98	\$39
General Obligation Debt over EAV:	0.23%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,889,557**

Equalized Assessed Valuation: **\$176,617,267**

Population: **16,335**

Employees:

Full Time: **89**

Part Time: **65**

Salaries Paid: **\$3,272,418**

Blended Component Units

Number Submitted = 3

911 Emergency
Ambulance
Board of Health

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8,370,393	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$512	\$383	\$367
Revenue Collected During FY 13:	\$13,873,851	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$12,371,391	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$849	\$496	\$482
Per Capita Expenditures:	\$757	\$483	\$464
Revenues over (under) Expenditures:	\$1,502,460	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	79.80%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$9,872,853	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$604	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$7,356,961	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,518,915	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,893,154	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$501	\$383	\$367
Revenue Collected During FY 13:	\$7,368,919	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$6,691,040	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$535	\$496	\$482
Per Capita Expenditures:	\$486	\$483	\$464
Revenues over (under) Expenditures:	\$677,879	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	131.26%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$8,782,505	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$638	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$6,733,146	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,049,359	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,480,001**

Equalized Assessed Valuation: **\$576,007,575**

Population: **36,368**

Employees:

Full Time: **102**

Part Time: **99**

Salaries Paid: **\$6,039,570**

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$15,366,935	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$423	\$383	\$367
Revenue Collected During FY 13:	\$14,983,747	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$14,092,896	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$412	\$496	\$482
Per Capita Expenditures:	\$388	\$483	\$464
Revenues over (under) Expenditures:	\$890,851	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	115.61%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$16,292,440	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$448	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$583,763	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$14,468,662	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,657,628	\$7,484,566	\$1,292,998
Per Capita Debt:	\$46	\$98	\$39
General Obligation Debt over EAV:	0.28%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$11,590,147	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$215	\$383	\$367
Revenue Collected During FY 13:	\$17,278,276	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$16,391,312	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$321	\$496	\$482
Per Capita Expenditures:	\$304	\$483	\$464
Revenues over (under) Expenditures:	\$886,964	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	70.05%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$11,481,875	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$213	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$7,411,086	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,710,409	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,410,000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$26	\$98	\$39
General Obligation Debt over EAV:	0.16%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$386,920	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$7	\$39	\$
Revenue Collected During FY 13:	\$489,650	\$1,941,770	\$
Expenditures During FY 13:	\$360,018	\$2,204,598	\$
Per Capita Revenue:	\$9	\$42	\$
Per Capita Expenditures:	\$7	\$44	\$
Operating Income (loss):	\$129,632	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	143.48%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$516,552	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$10	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$9,439,338	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$484	\$383	\$367
Revenue Collected During FY 13:	\$10,096,023	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$9,674,400	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$518	\$496	\$482
Per Capita Expenditures:	\$496	\$483	\$464
Revenues over (under) Expenditures:	\$421,623	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	102.17%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$9,884,349	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$507	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$8,047,210	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,837,136	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$403.919	\$7,484,566	\$1,292,998
Per Capita Debt:	\$21	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$3,877,749	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$345	\$383	\$367
Revenue Collected During FY 13:	\$5,429,652	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$4,999,832	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$483	\$496	\$482
Per Capita Expenditures:	\$444	\$483	\$464
Revenues over (under) Expenditures:	\$429,820	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	86.15%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$4,307,569	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$383	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,006,757	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,772,174	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$839,964	\$7,484,566	\$1,292,998
Per Capita Debt:	\$75	\$98	\$39
General Obligation Debt over EAV:	0.43%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: De Witt County

Unit Code: 020/000/00 County: Dewitt

Fiscal Year End: 11/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$21,651,908

Equalized Assessed Valuation: \$539,721,000

Population: 16,516

Employees:

 Full Time: 150

 Part Time: 15

 Salaries Paid: \$4,167,333

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$15,778,339	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$955	\$383	\$367
Revenue Collected During FY 13:	\$13,071,289	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$12,386,693	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$791	\$496	\$482
Per Capita Expenditures:	\$750	\$483	\$464
Revenues over (under) Expenditures:	\$684,596	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	132.91%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$16,462,935	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$997	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$11,068,972	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$5,393,963	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$78,008,875

Equalized Assessed Valuation: \$1,795,880,613

Population: 104,741

Employees:

 Full Time: 393

 Part Time: 273

 Salaries Paid: \$26,171,021

Blended Component Units

Number Submitted = 1

Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$36,346,870	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$347	\$383	\$367
Revenue Collected During FY 13:	\$43,295,904	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$41,663,870	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$413	\$496	\$482
Per Capita Expenditures:	\$398	\$483	\$464
Revenues over (under) Expenditures:	\$1,632,034	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	91.60%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$38,165,696	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$364	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$31,586,099	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$24,190,309	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$19,762,278	\$7,484,566	\$1,292,998
Per Capita Debt:	\$189	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$10,367,679	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$99	\$39	\$
Revenue Collected During FY 13:	\$14,899,534	\$1,941,770	\$
Expenditures During FY 13:	\$14,489,352	\$2,204,598	\$
Per Capita Revenue:	\$142	\$42	\$
Per Capita Expenditures:	\$138	\$44	\$
Operating Income (loss):	\$410,182	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	73.96%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$10,716,785	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$102	\$41	\$



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: 12/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$10,216,257

Equalized Assessed Valuation: \$318,851,827

Population: 19,887

Employees:

 Full Time: 112

 Part Time: 35

 Salaries Paid: \$3,712,438

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$7,937,935	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$399	\$383	\$367
Revenue Collected During FY 13:	\$9,083,629	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$8,852,407	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$457	\$496	\$482
Per Capita Expenditures:	\$445	\$483	\$464
Revenues over (under) Expenditures:	\$231,222	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	113.50%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$10,047,157	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$505	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$7,623,649	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,433,513	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,260,705	\$7,484,566	\$1,292,998
Per Capita Debt:	\$114	\$98	\$39
General Obligation Debt over EAV:	0.59%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Dupage County**

Unit Code: 022/000/00 County: Dupage

Fiscal Year End: 11/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$647,725,525

Equalized Assessed Valuation: \$34,663,102,323

Population: 932,126

Employees:

 Full Time: 2,799

 Part Time: 200

 Salaries Paid: \$161,337,950

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$149,713,159	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	\$161	\$344	\$341
Revenue Collected During FY 13:	\$321,825,892	\$239,363,444	\$231,556,738
Expenditures During FY 13:	\$314,057,807	\$224,704,864	\$198,787,094
Per Capita Revenue:	\$345	\$427	\$442
Per Capita Expenditures:	\$337	\$400	\$399
Revenues over (under) Expenditures:	\$7,768,085	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	48.39%	88.40%	96.55%
Ending Fund Balance for FY 13:	\$151,977,148	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	\$163	\$348	\$371

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$104,883,465	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	\$77,792,273	\$71,615,768	\$83,651,537



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$350,080,346	\$211,171,994	\$182,694,282
Per Capita Debt:	\$376	\$384	\$329
General Obligation Debt over EAV:	0.59%	0.75%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$84,511,826	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	\$91	\$119	\$77
Revenue Collected During FY 13:	\$22,468,701	\$16,132,399	\$17,413,625
Expenditures During FY 13:	\$22,488,672	\$15,706,936	\$15,749,265
Per Capita Revenue:	\$24	\$33	\$40
Per Capita Expenditures:	\$24	\$31	\$33
Operating Income (loss):	-\$19,971	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	384.02%	1171.22%	399.20%
Ending Retained Earnings for FY 13:	\$86,361,460	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	\$93	\$122	\$76



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 13:	\$7,190,172	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$395	\$383	\$367
Revenue Collected During FY 13:	\$13,531,962	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$15,816,940	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$744	\$496	\$482
Per Capita Expenditures:	\$869	\$483	\$464
Revenues over (under) Expenditures:	-\$2,284,978	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	35.98%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$5,690,777	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$313	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,748,118	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,942,660	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$806.800	\$7,484,566	\$1,292,998
Per Capita Debt:	\$44	\$98	\$39
General Obligation Debt over EAV:	0.23%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,291,459	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$329	\$711	\$711
Revenue Collected During FY 13:	\$2,841,641	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$2,888,590	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$408	\$690	\$623
Per Capita Expenditures:	\$414	\$682	\$612
Revenues over (under) Expenditures:	-\$46,949	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	79.33%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$2,291,459	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$329	\$716	\$699

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:	\$	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$2,044,941	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$505,000	\$660,971	\$69,096
Per Capita Debt:	\$72	\$104	\$10
General Obligation Debt over EAV:	0.86%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$403,208	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$58	\$35	\$
Revenue Collected During FY 13:	\$142,852	\$233,787	\$
Expenditures During FY 13:	\$106,000	\$224,397	\$
Per Capita Revenue:	\$20	\$42	\$
Per Capita Expenditures:	\$15	\$41	\$
Operating Income (loss):	\$36,852	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	380.38%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$403,208	\$207,527	\$
Per Capita Ending Retained Earnings:	\$58	\$36	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,878,900	\$7,484,566	\$1,292,998
Per Capita Debt:	\$113	\$98	\$39
General Obligation Debt over EAV:	0.58%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Ford County**

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

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,723,567**

Equalized Assessed Valuation: **\$242,387,349**

Population: **14,081**

Employees:

Full Time: **78**

Part Time: **18**

Salaries Paid: **\$2,394,138**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,316,528	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$449	\$383	\$367
Revenue Collected During FY 13:	\$6,027,091	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$6,103,363	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$428	\$496	\$482
Per Capita Expenditures:	\$433	\$483	\$464
Revenues over (under) Expenditures:	-\$76,272	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	103.72%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,330,256	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$450	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$4,897,069	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$5,454,555	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$520,749	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$37	\$39	\$
Revenue Collected During FY 13:	\$126,685	\$1,941,770	\$
Expenditures During FY 13:	\$4,644	\$2,204,598	\$
Per Capita Revenue:	\$9	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$122,041	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	11903.32%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$552,790	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$39	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$9,467,493	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$242	\$383	\$367
Revenue Collected During FY 13:	\$16,295,399	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$17,184,268	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$416	\$496	\$482
Per Capita Expenditures:	\$438	\$483	\$464
Revenues over (under) Expenditures:	-\$888,869	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	50.01%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$8,594,025	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$219	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$8,100,276	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$468,995	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,149,617	\$7,484,566	\$1,292,998
Per Capita Debt:	\$106	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$12,960,509	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$350	\$383	\$367
Revenue Collected During FY 13:	\$20,669,125	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$20,019,116	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$558	\$496	\$482
Per Capita Expenditures:	\$540	\$483	\$464
Revenues over (under) Expenditures:	\$650,009	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	65.98%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$13,208,504	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$356	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$3,179,470	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,144,621	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,060,853	\$7,484,566	\$1,292,998
Per Capita Debt:	\$29	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,218,509	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$60	\$39	\$
Revenue Collected During FY 13:	\$2,948,602	\$1,941,770	\$
Expenditures During FY 13:	\$3,741,783	\$2,204,598	\$
Per Capita Revenue:	\$80	\$42	\$
Per Capita Expenditures:	\$101	\$44	\$
Operating Income (loss):	-\$793,181	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	51.94%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$1,943,297	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$52	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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 13:	<input type="text" value="\$3,973,632"/>	<input type="text" value="\$4,573,986"/>	<input type="text" value="\$3,973,632"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$711"/>	<input type="text" value="\$711"/>	<input type="text" value="\$711"/>
Revenue Collected During FY 13:	<input type="text" value="\$3,412,061"/>	<input type="text" value="\$4,654,553"/>	<input type="text" value="\$4,165,645"/>
Expenditures During FY 13:	<input type="text" value="\$3,407,302"/>	<input type="text" value="\$4,624,899"/>	<input type="text" value="\$3,724,426"/>
Per Capita Revenue:	<input type="text" value="\$610"/>	<input type="text" value="\$690"/>	<input type="text" value="\$623"/>
Per Capita Expenditures:	<input type="text" value="\$610"/>	<input type="text" value="\$682"/>	<input type="text" value="\$612"/>
Revenues over (under) Expenditures:	<input type="text" value="\$4,759"/>	<input type="text" value="\$29,654"/>	<input type="text" value="\$52,726"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="114.67%"/>	<input type="text" value="112.10%"/>	<input type="text" value="107.19%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$3,907,184"/>	<input type="text" value="\$4,586,934"/>	<input type="text" value="\$3,989,104"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$699"/>	<input type="text" value="\$716"/>	<input type="text" value="\$699"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$2,507,322"/>	<input type="text" value="\$2,491,324"/>	<input type="text" value="\$2,495,669"/>
Total Unrestricted Net Assets:	<input type="text" value="\$408,150"/>	<input type="text" value="\$1,326,225"/>	<input type="text" value="\$1,344,531"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$140.633	\$660,971	\$69,096
Per Capita Debt:	\$25	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



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: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,771,434

Equalized Assessed Valuation: \$158,812,726

Population: 13,800

Employees:

 Full Time: 57

 Part Time: 10

 Salaries Paid: \$2,480,775

Blended Component Units

Number Submitted = 1

Greene County

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,848,790	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$424	\$383	\$367
Revenue Collected During FY 13:	\$6,979,723	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$6,667,748	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$506	\$496	\$482
Per Capita Expenditures:	\$483	\$483	\$464
Revenues over (under) Expenditures:	\$311,975	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	92.49%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,167,065	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$447	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$4,025,707	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,058,135	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$108.654	\$7,484,566	\$1,292,998
Per Capita Debt:	\$8	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5,848,740	\$7,484,566	\$1,292,998
Per Capita Debt:	\$117	\$98	\$39
General Obligation Debt over EAV:	0.30%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$66.619	\$660,971	\$69,096
Per Capita Debt:	\$8	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



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: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,319,608**

Equalized Assessed Valuation: **\$341,131,084**

Population: **18,618**

Employees:

 Full Time: **101**

 Part Time: **57**

 Salaries Paid: **\$4,097,156**

Blended Component Units

Number Submitted = 1

Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,647,433	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$250	\$383	\$367
Revenue Collected During FY 13:	\$9,134,781	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$8,775,131	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$491	\$496	\$482
Per Capita Expenditures:	\$471	\$483	\$464
Revenues over (under) Expenditures:	\$359,650	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	58.77%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$5,157,281	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$277	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,513,007	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,209,252	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$221,796	\$7,484,566	\$1,292,998
Per Capita Debt:	\$12	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$272,281	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$15	\$39	\$
Revenue Collected During FY 13:	\$597,661	\$1,941,770	\$
Expenditures During FY 13:	\$618,052	\$2,204,598	\$
Per Capita Revenue:	\$32	\$42	\$
Per Capita Expenditures:	\$33	\$44	\$
Operating Income (loss):	-\$20,391	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	40.76%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$251,890	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$14	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Hardin County**

Unit Code: 035/000/00 County: Hardin

Fiscal Year End: 11/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,002,974

Equalized Assessed Valuation: \$29,906,848

Population: 4,258

Employees:

 Full Time: 31

 Part Time: 20

 Salaries Paid: \$863,305

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$3,652,520	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$858	\$711	\$711
Revenue Collected During FY 13:	\$2,214,497	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$1,969,957	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$520	\$690	\$623
Per Capita Expenditures:	\$463	\$682	\$612
Revenues over (under) Expenditures:	\$244,540	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	197.82%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$3,897,060	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$915	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$809,776	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$3,897,061	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$660,971	\$69,096
Per Capita Debt:	\$	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$99,991	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$23	\$35	\$
Revenue Collected During FY 13:	\$44,648	\$233,787	\$
Expenditures During FY 13:	\$175,637	\$224,397	\$
Per Capita Revenue:	\$10	\$42	\$
Per Capita Expenditures:	\$41	\$41	\$
Operating Income (loss):	-\$130,989	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	-17.65%	251.70%	0.00%
Ending Retained Earnings for FY 13:	-\$30,998	\$207,527	\$
Per Capita Ending Retained Earnings:	-\$7	\$36	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1

Health Department

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,834,932	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$590	\$711	\$711
Revenue Collected During FY 13:	\$7,558,667	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$8,392,120	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$922	\$690	\$623
Per Capita Expenditures:	\$1,023	\$682	\$612
Revenues over (under) Expenditures:	-\$833,453	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	43.75%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$3,671,942	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$448	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,658,879	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$1,795,404	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$370.000	\$660,971	\$69,096
Per Capita Debt:	\$45	\$104	\$10
General Obligation Debt over EAV:	0.30%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$21,578,433	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$433	\$383	\$367
Revenue Collected During FY 13:	\$25,919,848	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$24,495,788	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$520	\$496	\$482
Per Capita Expenditures:	\$491	\$483	\$464
Revenues over (under) Expenditures:	\$1,424,060	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	89.17%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$21,842,117	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$438	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$15,326,565	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$8,014,414	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,450,511	\$7,484,566	\$1,292,998
Per Capita Debt:	\$49	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6,643,128	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$133	\$39	\$
Revenue Collected During FY 13:	\$5,068,819	\$1,941,770	\$
Expenditures During FY 13:	\$5,655,520	\$2,204,598	\$
Per Capita Revenue:	\$102	\$42	\$
Per Capita Expenditures:	\$113	\$44	\$
Operating Income (loss):	-\$586,701	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	119.14%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$6,738,132	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$135	\$41	\$



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:	11/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,418,799		
Equalized Assessed Valuation:	\$481,079,045		
Population:	29,240		
Employees:			
Full Time:	89		
Part Time:	48		
Salaries Paid:	\$4,179,159		

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$9,424,059	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$322	\$383	\$367
Revenue Collected During FY 13:	\$12,758,105	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$12,669,048	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$436	\$496	\$482
Per Capita Expenditures:	\$433	\$483	\$464
Revenues over (under) Expenditures:	\$89,057	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	77.36%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$9,800,155	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$335	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,271,451	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,789,730	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$28.542	\$7,484,566	\$1,292,998
Per Capita Debt:	\$1	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$619,869	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$21	\$39	\$
Revenue Collected During FY 13:	\$568,649	\$1,941,770	\$
Expenditures During FY 13:	\$380,789	\$2,204,598	\$
Per Capita Revenue:	\$19	\$42	\$
Per Capita Expenditures:	\$13	\$44	\$
Operating Income (loss):	\$187,860	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	132.19%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$503,381	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$17	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$10,841,256	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$181	\$383	\$367
Revenue Collected During FY 13:	\$23,302,960	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$22,351,069	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$390	\$496	\$482
Per Capita Expenditures:	\$374	\$483	\$464
Revenues over (under) Expenditures:	\$951,891	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	56.78%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$12,691,923	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$212	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$6,188,471	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$4,768,439	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,987,703	\$7,484,566	\$1,292,998
Per Capita Debt:	\$50	\$98	\$39
General Obligation Debt over EAV:	0.41%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,859,417	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$81	\$39	\$
Revenue Collected During FY 13:	\$11,981,708	\$1,941,770	\$
Expenditures During FY 13:	\$12,474,279	\$2,204,598	\$
Per Capita Revenue:	\$200	\$42	\$
Per Capita Expenditures:	\$209	\$44	\$
Operating Income (loss):	-\$492,571	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	35.01%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$4,366,846	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$73	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8,195,531	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$854	\$711	\$711
Revenue Collected During FY 13:	\$10,895,394	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$10,117,350	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$1,136	\$690	\$623
Per Capita Expenditures:	\$1,055	\$682	\$612
Revenues over (under) Expenditures:	\$778,044	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	89.37%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$9,042,185	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$943	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$7,048,308	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$1,804,990	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$99.361	\$660,971	\$69,096
Per Capita Debt:	\$10	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$7,525,795	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$194	\$383	\$367
Revenue Collected During FY 13:	\$15,283,076	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$16,040,829	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$394	\$496	\$482
Per Capita Expenditures:	\$413	\$483	\$464
Revenues over (under) Expenditures:	-\$757,753	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	39.36%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,313,327	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$163	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$8,181,584	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$343,104	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,013,473	\$7,484,566	\$1,292,998
Per Capita Debt:	\$335	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8,323,436	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$368	\$383	\$367
Revenue Collected During FY 13:	\$8,535,513	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$7,990,724	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$377	\$496	\$482
Per Capita Expenditures:	\$353	\$483	\$464
Revenues over (under) Expenditures:	\$544,789	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	111.04%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$8,873,000	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$392	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$4,514,623	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,433,748	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,912,866	\$7,484,566	\$1,292,998
Per Capita Debt:	\$173	\$98	\$39
General Obligation Debt over EAV:	1.14%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,038,649	\$7,484,566	\$1,292,998
Per Capita Debt:	\$46	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Johnson County**

Unit Code: 044/000/00 County: Johnson

Fiscal Year End: 11/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$8,989,961

Equalized Assessed Valuation: \$146,338,602

Population: 12,582

Employees:

 Full Time: 57

 Part Time: 48

 Salaries Paid: \$2,336,364

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,710,136	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$533	\$383	\$367
Revenue Collected During FY 13:	\$6,033,183	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$6,094,498	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$480	\$496	\$482
Per Capita Expenditures:	\$484	\$483	\$464
Revenues over (under) Expenditures:	-\$61,315	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	109.10%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,648,821	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$528	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$34,028	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$4,585,195	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,029,598	\$7,484,566	\$1,292,998
Per Capita Debt:	\$161	\$98	\$39
General Obligation Debt over EAV:	1.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$642,764	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$51	\$39	\$
Revenue Collected During FY 13:	\$611,910	\$1,941,770	\$
Expenditures During FY 13:	\$559,917	\$2,204,598	\$
Per Capita Revenue:	\$49	\$42	\$
Per Capita Expenditures:	\$45	\$44	\$
Operating Income (loss):	\$51,993	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	124.08%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$694,757	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$55	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Kane County

Unit Code: 045/000/00 County: Kane

Fiscal Year End: 11/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$303,918,780

Equalized Assessed Valuation: \$12,675,662,085

Population: 523,643

Employees:

 Full Time: 1,150

 Part Time: 143

 Salaries Paid: \$61,966,653

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$177,375,866	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	\$339	\$344	\$341
Revenue Collected During FY 13:	\$167,641,446	\$239,363,444	\$231,556,738
Expenditures During FY 13:	\$141,737,527	\$224,704,864	\$198,787,094
Per Capita Revenue:	\$320	\$427	\$442
Per Capita Expenditures:	\$271	\$400	\$399
Revenues over (under) Expenditures:	\$25,903,919	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	131.69%	88.40%	96.55%
Ending Fund Balance for FY 13:	\$186,648,097	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	\$356	\$348	\$371

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$86,739,637	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	\$126,657,691	\$71,615,768	\$83,651,537



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$322,652,401	\$211,171,994	\$182,694,282
Per Capita Debt:	\$616	\$384	\$329
General Obligation Debt over EAV:	1.68%	0.75%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$18,974,964	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	\$36	\$119	\$77
Revenue Collected During FY 13:	\$83,174	\$16,132,399	\$17,413,625
Expenditures During FY 13:	\$339,575	\$15,706,936	\$15,749,265
Per Capita Revenue:	\$	\$33	\$40
Per Capita Expenditures:	\$1	\$31	\$33
Operating Income (loss):	-\$256,401	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	5491.51%	1171.22%	399.20%
Ending Retained Earnings for FY 13:	\$18,647,793	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	\$36	\$122	\$76



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:	11/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$77,704,611		
Equalized Assessed Valuation:	\$1,995,794,926		
Population:	112,120		
Employees:			
Full Time:			499
Part Time:			84
Salaries Paid:			\$26,324,450

Blended Component Units
Number Submitted = 4
911 System Fee
Health Department
Public Building Commission
Veterans Administration Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$17,242,034	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$154	\$383	\$367
Revenue Collected During FY 13:	\$55,305,259	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$56,541,772	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$493	\$496	\$482
Per Capita Expenditures:	\$504	\$483	\$464
Revenues over (under) Expenditures:	-\$1,236,513	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	24.98%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$14,122,284	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$126	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,910,065	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$842,941	\$5,604,199	\$3,377,138



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$23,607,461	\$7,484,566	\$1,292,998
Per Capita Debt:	\$211	\$98	\$39
General Obligation Debt over EAV:	0.87%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,451,456	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$49	\$39	\$
Revenue Collected During FY 13:	\$3,108,834	\$1,941,770	\$
Expenditures During FY 13:	\$3,033,237	\$2,204,598	\$
Per Capita Revenue:	\$28	\$42	\$
Per Capita Expenditures:	\$27	\$44	\$
Operating Income (loss):	\$75,597	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	181.08%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$5,492,729	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$49	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$39,573,762	\$7,484,566	\$1,292,998
Per Capita Debt:	\$345	\$98	\$39
General Obligation Debt over EAV:	1.48%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$12,515,811	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$240	\$383	\$367
Revenue Collected During FY 13:	\$21,952,467	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$22,307,127	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$420	\$496	\$482
Per Capita Expenditures:	\$427	\$483	\$464
Revenues over (under) Expenditures:	-\$354,660	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	54.75%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$12,212,115	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$234	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$12,415,643	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$329,099	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$10.456.137	\$7,484,566	\$1,292,998
Per Capita Debt:	\$200	\$98	\$39
General Obligation Debt over EAV:	1.16%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$17.591.711	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$337	\$39	\$
Revenue Collected During FY 13:	\$10.730.426	\$1,941,770	\$
Expenditures During FY 13:	\$12.963.925	\$2,204,598	\$
Per Capita Revenue:	\$205	\$42	\$
Per Capita Expenditures:	\$248	\$44	\$
Operating Income (loss):	-\$2.233.499	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	118.21%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$15.325.273	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$293	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1

ETSB

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$336,329,265	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	\$478	\$344	\$341
Revenue Collected During FY 13:	\$367,817,371	\$239,363,444	\$231,556,738
Expenditures During FY 13:	\$368,987,089	\$224,704,864	\$198,787,094
Per Capita Revenue:	\$523	\$427	\$442
Per Capita Expenditures:	\$525	\$400	\$399
Revenues over (under) Expenditures:	-\$1,169,718	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	89.53%	88.40%	96.55%
Ending Fund Balance for FY 13:	\$330,347,927	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	\$470	\$348	\$371

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$196,131,349	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	\$89,510,800	\$71,615,768	\$83,651,537



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$163,145,793	\$211,171,994	\$182,694,282
Per Capita Debt:	\$232	\$384	\$329
General Obligation Debt over EAV:	0.52%	0.75%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$253,478,589	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	\$361	\$119	\$77
Revenue Collected During FY 13:	\$39,415,271	\$16,132,399	\$17,413,625
Expenditures During FY 13:	\$39,914,840	\$15,706,936	\$15,749,265
Per Capita Revenue:	\$56	\$33	\$40
Per Capita Expenditures:	\$57	\$31	\$33
Operating Income (loss):	-\$499,569	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	642.92%	1171.22%	399.20%
Ending Retained Earnings for FY 13:	\$256,622,261	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	\$365	\$122	\$76



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$48,677,033	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$431	\$383	\$367
Revenue Collected During FY 13:	\$53,196,893	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$52,530,385	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$471	\$496	\$482
Per Capita Expenditures:	\$465	\$483	\$464
Revenues over (under) Expenditures:	\$666,508	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	88.59%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$46,537,840	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$412	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$30,186,476	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$4,180,407	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2.325.000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$21	\$98	\$39
General Obligation Debt over EAV:	0.08%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,610,399	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$41	\$39	\$
Revenue Collected During FY 13:	\$5,766,865	\$1,941,770	\$
Expenditures During FY 13:	\$5,312,861	\$2,204,598	\$
Per Capita Revenue:	\$51	\$42	\$
Per Capita Expenditures:	\$47	\$44	\$
Operating Income (loss):	\$454,004	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	94.54%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$5,022,658	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$44	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,532,698	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$271	\$383	\$367
Revenue Collected During FY 13:	\$6,871,717	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$6,531,851	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$410	\$496	\$482
Per Capita Expenditures:	\$390	\$483	\$464
Revenues over (under) Expenditures:	\$339,866	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	74.60%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$4,872,564	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$291	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$3,470,415	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,402,149	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$257.744	\$7,484,566	\$1,292,998
Per Capita Debt:	\$15	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$728.136	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$43	\$39	\$
Revenue Collected During FY 13:	\$284.931	\$1,941,770	\$
Expenditures During FY 13:	\$199.501	\$2,204,598	\$
Per Capita Revenue:	\$17	\$42	\$
Per Capita Expenditures:	\$12	\$44	\$
Operating Income (loss):	\$85.430	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	407.80%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$813.566	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$49	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$16,372,384	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$467	\$383	\$367
Revenue Collected During FY 13:	\$18,972,468	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$17,476,986	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$541	\$496	\$482
Per Capita Expenditures:	\$499	\$483	\$464
Revenues over (under) Expenditures:	\$1,495,482	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	102.56%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$17,925,094	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$512	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$11,696,602	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$5,261,583	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,660,785	\$7,484,566	\$1,292,998
Per Capita Debt:	\$47	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$31,394,862	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$812	\$383	\$367
Revenue Collected During FY 13:	\$29,128,580	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$27,882,758	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$754	\$496	\$482
Per Capita Expenditures:	\$721	\$483	\$464
Revenues over (under) Expenditures:	\$1,245,822	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	116.54%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$32,494,945	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$841	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$3,063,595	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$27,960,044	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,471,306	\$7,484,566	\$1,292,998
Per Capita Debt:	\$38	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,904,401	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$49	\$39	\$
Revenue Collected During FY 13:	\$417	\$1,941,770	\$
Expenditures During FY 13:	\$83,381	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$2	\$44	\$
Operating Income (loss):	-\$82,964	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	2184.47%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$1,821,437	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$47	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,187,854	\$7,484,566	\$1,292,998
Per Capita Debt:	\$40	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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:	11/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,418,641		
Equalized Assessed Valuation:	\$1,579,993,161		
Population:	109,278		
Employees:			
Full Time:	518		
Part Time:	38		
Salaries Paid:	\$22,013,704		

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 13:	\$32,379,694	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$296	\$383	\$367
Revenue Collected During FY 13:	\$53,025,702	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$53,053,410	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$485	\$496	\$482
Per Capita Expenditures:	\$485	\$483	\$464
Revenues over (under) Expenditures:	-\$27,708	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	60.68%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$32,192,917	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$295	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,706,457	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$12,566,406	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,196,485	\$7,484,566	\$1,292,998
Per Capita Debt:	\$20	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,368,623	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$22	\$39	\$
Revenue Collected During FY 13:	\$4,085,442	\$1,941,770	\$
Expenditures During FY 13:	\$4,218,624	\$2,204,598	\$
Per Capita Revenue:	\$37	\$42	\$
Per Capita Expenditures:	\$39	\$44	\$
Operating Income (loss):	-\$133,182	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	52.99%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$2,235,441	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$20	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$15,161,831"/>	<input type="text" value="\$16,838,899"/>	<input type="text" value="\$9,930,006"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$321"/>	<input type="text" value="\$383"/>	<input type="text" value="\$367"/>
Revenue Collected During FY 13:	<input type="text" value="\$13,456,104"/>	<input type="text" value="\$23,177,086"/>	<input type="text" value="\$14,021,914"/>
Expenditures During FY 13:	<input type="text" value="\$14,386,497"/>	<input type="text" value="\$22,558,308"/>	<input type="text" value="\$13,439,985"/>
Per Capita Revenue:	<input type="text" value="\$285"/>	<input type="text" value="\$496"/>	<input type="text" value="\$482"/>
Per Capita Expenditures:	<input type="text" value="\$305"/>	<input type="text" value="\$483"/>	<input type="text" value="\$464"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$930,393"/>	<input type="text" value="\$618,778"/>	<input type="text" value="\$412,008"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="98.92%"/>	<input type="text" value="83.22%"/>	<input type="text" value="86.78%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$14,231,438"/>	<input type="text" value="\$17,654,405"/>	<input type="text" value="\$10,292,071"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$301"/>	<input type="text" value="\$400"/>	<input type="text" value="\$397"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$3,430"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$43,404"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$6,104,536"/>	<input type="text" value="\$11,685,799"/>	<input type="text" value="\$6,840,319"/>
Total Unrestricted Net Assets:	<input type="text" value="\$8,126,902"/>	<input type="text" value="\$5,604,199"/>	<input type="text" value="\$3,377,138"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$777.712	\$7,484,566	\$1,292,998
Per Capita Debt:	\$16	\$98	\$39
General Obligation Debt over EAV:	0.11%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,188,889	\$7,484,566	\$1,292,998
Per Capita Debt:	\$12	\$98	\$39
General Obligation Debt over EAV:	0.01%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$22,446,014	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$84	\$39	\$
Revenue Collected During FY 13:	\$3,164,007	\$1,941,770	\$
Expenditures During FY 13:	\$2,965,287	\$2,204,598	\$
Per Capita Revenue:	\$12	\$42	\$
Per Capita Expenditures:	\$11	\$44	\$
Operating Income (loss):	\$198,720	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	763.66%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$22,644,734	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$85	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,368,753	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$161	\$383	\$367
Revenue Collected During FY 13:	\$11,923,756	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$11,070,939	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$302	\$496	\$482
Per Capita Expenditures:	\$281	\$483	\$464
Revenues over (under) Expenditures:	\$852,817	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	59.52%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,589,638	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$167	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$5,650,959	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,372,724	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,470,208	\$7,484,566	\$1,292,998
Per Capita Debt:	\$113	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$326.724	\$7,484,566	\$1,292,998
Per Capita Debt:	\$27	\$98	\$39
General Obligation Debt over EAV:	0.03%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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:	11/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,541,439		
Equalized Assessed Valuation:	\$190,427,769		
Population:	14,248		
Employees:			
Full Time:	69		
Part Time:	44		
Salaries Paid:	\$3,505,880		

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 13:	\$8,904,865	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$625	\$383	\$367
Revenue Collected During FY 13:	\$8,557,079	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$8,351,189	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$601	\$496	\$482
Per Capita Expenditures:	\$586	\$483	\$464
Revenues over (under) Expenditures:	\$205,890	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	110.25%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$9,207,123	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$646	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,178,765	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$4,616,572	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$662.981	\$7,484,566	\$1,292,998
Per Capita Debt:	\$47	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$718,100	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$50	\$39	\$
Revenue Collected During FY 13:	\$285,102	\$1,941,770	\$
Expenditures During FY 13:	\$313,176	\$2,204,598	\$
Per Capita Revenue:	\$20	\$42	\$
Per Capita Expenditures:	\$22	\$44	\$
Operating Income (loss):	-\$28,074	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	220.33%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$690,026	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$48	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$7,696,011"/>	<input type="text" value="\$16,838,899"/>	<input type="text" value="\$9,930,006"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$511"/>	<input type="text" value="\$383"/>	<input type="text" value="\$367"/>
Revenue Collected During FY 13:	<input type="text" value="\$7,700,118"/>	<input type="text" value="\$23,177,086"/>	<input type="text" value="\$14,021,914"/>
Expenditures During FY 13:	<input type="text" value="\$8,309,239"/>	<input type="text" value="\$22,558,308"/>	<input type="text" value="\$13,439,985"/>
Per Capita Revenue:	<input type="text" value="\$511"/>	<input type="text" value="\$496"/>	<input type="text" value="\$482"/>
Per Capita Expenditures:	<input type="text" value="\$551"/>	<input type="text" value="\$483"/>	<input type="text" value="\$464"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$609,121"/>	<input type="text" value="\$618,778"/>	<input type="text" value="\$412,008"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="91.28%"/>	<input type="text" value="83.22%"/>	<input type="text" value="86.78%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$7,584,963"/>	<input type="text" value="\$17,654,405"/>	<input type="text" value="\$10,292,071"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$503"/>	<input type="text" value="\$400"/>	<input type="text" value="\$397"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$3,430"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$43,404"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$3,595"/>	<input type="text" value="\$11,685,799"/>	<input type="text" value="\$6,840,319"/>
Total Unrestricted Net Assets:	<input type="text" value="\$7,469,052"/>	<input type="text" value="\$5,604,199"/>	<input type="text" value="\$3,377,138"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$248.055	\$7,484,566	\$1,292,998
Per Capita Debt:	\$16	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$8,474,061"/>	<input type="text" value="\$16,838,899"/>	<input type="text" value="\$9,930,006"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$260"/>	<input type="text" value="\$383"/>	<input type="text" value="\$367"/>
Revenue Collected During FY 13:	<input type="text" value="\$12,158,084"/>	<input type="text" value="\$23,177,086"/>	<input type="text" value="\$14,021,914"/>
Expenditures During FY 13:	<input type="text" value="\$12,071,060"/>	<input type="text" value="\$22,558,308"/>	<input type="text" value="\$13,439,985"/>
Per Capita Revenue:	<input type="text" value="\$373"/>	<input type="text" value="\$496"/>	<input type="text" value="\$482"/>
Per Capita Expenditures:	<input type="text" value="\$370"/>	<input type="text" value="\$483"/>	<input type="text" value="\$464"/>
Revenues over (under) Expenditures:	<input type="text" value="\$87,024"/>	<input type="text" value="\$618,778"/>	<input type="text" value="\$412,008"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="70.21%"/>	<input type="text" value="83.22%"/>	<input type="text" value="86.78%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$8,474,825"/>	<input type="text" value="\$17,654,405"/>	<input type="text" value="\$10,292,071"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$260"/>	<input type="text" value="\$400"/>	<input type="text" value="\$397"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$3,430"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$43,404"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$6,486,880"/>	<input type="text" value="\$11,685,799"/>	<input type="text" value="\$6,840,319"/>
Total Unrestricted Net Assets:	<input type="text" value="\$4,167,155"/>	<input type="text" value="\$5,604,199"/>	<input type="text" value="\$3,377,138"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$657,494	\$7,484,566	\$1,292,998
Per Capita Debt:	\$20	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,375,911	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$134	\$39	\$
Revenue Collected During FY 13:	\$5,779,400	\$1,941,770	\$
Expenditures During FY 13:	\$5,456,069	\$2,204,598	\$
Per Capita Revenue:	\$177	\$42	\$
Per Capita Expenditures:	\$167	\$44	\$
Operating Income (loss):	\$323,331	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	86.13%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$4,699,242	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$144	\$41	\$



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:	11/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$286,071,154		
Equalized Assessed Valuation:	\$7,907,055,158		
Population:	307,409		
Employees:			
Full Time:	1,140		
Part Time:	122		
Salaries Paid:	\$65,449,016		

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$160,264,716	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	\$521	\$344	\$341
Revenue Collected During FY 13:	\$150,096,155	\$239,363,444	\$231,556,738
Expenditures During FY 13:	\$143,811,334	\$224,704,864	\$198,787,094
Per Capita Revenue:	\$488	\$427	\$442
Per Capita Expenditures:	\$468	\$400	\$399
Revenues over (under) Expenditures:	\$6,284,821	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	108.26%	88.40%	96.55%
Ending Fund Balance for FY 13:	\$155,687,760	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	\$506	\$348	\$371

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:	\$109,592,257	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	\$34,014,313	\$71,615,768	\$83,651,537



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$65,764,858	\$211,171,994	\$182,694,282
Per Capita Debt:	\$214	\$384	\$329
General Obligation Debt over EAV:	0.58%	0.75%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$49,646,548	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	\$161	\$119	\$77
Revenue Collected During FY 13:	\$18,046,900	\$16,132,399	\$17,413,625
Expenditures During FY 13:	\$13,160,204	\$15,706,936	\$15,749,265
Per Capita Revenue:	\$59	\$33	\$40
Per Capita Expenditures:	\$43	\$31	\$33
Operating Income (loss):	\$4,886,696	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	414.38%	1171.22%	399.20%
Ending Retained Earnings for FY 13:	\$54,533,244	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	\$177	\$122	\$76



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$33,082,500	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$189	\$383	\$367
Revenue Collected During FY 13:	\$82,686,555	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$80,485,284	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$473	\$496	\$482
Per Capita Expenditures:	\$461	\$483	\$464
Revenues over (under) Expenditures:	\$2,201,271	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	42.82%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$34,466,469	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$197	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$18,481,466	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$10,725,671	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,363,115	\$7,484,566	\$1,292,998
Per Capita Debt:	\$36	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$10,549,663	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$60	\$39	\$
Revenue Collected During FY 13:	\$7,526,977	\$1,941,770	\$
Expenditures During FY 13:	\$8,277,678	\$2,204,598	\$
Per Capita Revenue:	\$43	\$42	\$
Per Capita Expenditures:	\$47	\$44	\$
Operating Income (loss):	-\$750,701	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	128.25%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$10,616,076	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$61	\$41	\$



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:	11/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,113,125		
Equalized Assessed Valuation:	\$246,797,561		
Population:	12,486		
Employees:			
Full Time:	201		
Part Time:	89		
Salaries Paid:	\$6,449,121		

Blended Component Units
Number Submitted = 1
Menard County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,424,893	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$515	\$383	\$367
Revenue Collected During FY 13:	\$7,436,665	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$7,282,813	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$596	\$496	\$482
Per Capita Expenditures:	\$583	\$483	\$464
Revenues over (under) Expenditures:	\$153,852	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	91.16%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,638,745	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$532	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,783,596	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,838,381	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$60.000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$5	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7,165,133	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$574	\$39	\$
Revenue Collected During FY 13:	\$6,481,447	\$1,941,770	\$
Expenditures During FY 13:	\$6,274,143	\$2,204,598	\$
Per Capita Revenue:	\$519	\$42	\$
Per Capita Expenditures:	\$502	\$44	\$
Operating Income (loss):	\$207,304	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	113.52%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$7,122,437	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$570	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,084,549	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$252	\$383	\$367
Revenue Collected During FY 13:	\$11,836,289	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$12,340,042	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$732	\$496	\$482
Per Capita Expenditures:	\$763	\$483	\$464
Revenues over (under) Expenditures:	-\$503,753	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	52.99%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,538,578	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$404	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$6,115,974	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$263,739	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,398,142	\$7,484,566	\$1,292,998
Per Capita Debt:	\$86	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$35,223	\$1,941,770	\$
Expenditures During FY 13:	\$4,362	\$2,204,598	\$
Per Capita Revenue:	\$2	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$30,861	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	4873.54%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$212,584	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$13	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$11,885,228	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$355	\$383	\$367
Revenue Collected During FY 13:	\$15,224,366	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$13,480,442	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$455	\$496	\$482
Per Capita Expenditures:	\$402	\$483	\$464
Revenues over (under) Expenditures:	\$1,743,924	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	103.86%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$14,000,152	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$418	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$11,052,022	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,016,372	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$15,491,690	\$7,484,566	\$1,292,998
Per Capita Debt:	\$463	\$98	\$39
General Obligation Debt over EAV:	1.93%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,966,127	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$148	\$39	\$
Revenue Collected During FY 13:	\$10,055,694	\$1,941,770	\$
Expenditures During FY 13:	\$9,695,936	\$2,204,598	\$
Per Capita Revenue:	\$300	\$42	\$
Per Capita Expenditures:	\$289	\$44	\$
Operating Income (loss):	\$359,758	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	49.87%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$4,835,416	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$144	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$9,267,040	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$303	\$383	\$367
Revenue Collected During FY 13:	\$16,120,202	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$14,357,320	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$527	\$496	\$482
Per Capita Expenditures:	\$469	\$483	\$464
Revenues over (under) Expenditures:	\$1,762,882	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	76.82%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$11,029,922	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$360	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$9,645,049	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,059,873	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$12,037,343	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$339	\$383	\$367
Revenue Collected During FY 13:	\$15,333,578	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$13,989,122	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$431	\$496	\$482
Per Capita Expenditures:	\$394	\$483	\$464
Revenues over (under) Expenditures:	\$1,344,456	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	95.66%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$13,381,799	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$376	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$6,667,267	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$6,404,087	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$26.160	\$7,484,566	\$1,292,998
Per Capita Debt:	\$1	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,333,423	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$359	\$383	\$367
Revenue Collected During FY 13:	\$7,284,280	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$6,612,263	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$490	\$496	\$482
Per Capita Expenditures:	\$444	\$483	\$464
Revenues over (under) Expenditures:	\$672,017	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	90.82%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,005,440	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$404	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,565,359	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,440,081	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$692.000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$47	\$98	\$39
General Obligation Debt over EAV:	0.32%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$19,873,048	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$376	\$383	\$367
Revenue Collected During FY 13:	\$28,122,015	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$24,484,856	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$532	\$496	\$482
Per Capita Expenditures:	\$463	\$483	\$464
Revenues over (under) Expenditures:	\$3,637,159	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	85.07%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$20,829,483	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$394	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$13,030,503	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$8,710,607	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$90.083	\$7,484,566	\$1,292,998
Per Capita Debt:	\$2	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$93,131,063	\$7,484,566	\$1,292,998
Per Capita Debt:	\$499	\$98	\$39
General Obligation Debt over EAV:	0.35%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$19,239,373	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$103	\$39	\$
Revenue Collected During FY 13:	\$13,177,412	\$1,941,770	\$
Expenditures During FY 13:	\$14,263,834	\$2,204,598	\$
Per Capita Revenue:	\$71	\$42	\$
Per Capita Expenditures:	\$76	\$44	\$
Operating Income (loss):	-\$1,086,422	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	126.74%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$18,077,951	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$97	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,868,751	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$263	\$383	\$367
Revenue Collected During FY 13:	\$11,472,000	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$11,396,500	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$513	\$496	\$482
Per Capita Expenditures:	\$510	\$483	\$464
Revenues over (under) Expenditures:	\$75,500	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	52.34%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$5,964,908	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$267	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$5,241,549	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$723,359	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$565.575	\$7,484,566	\$1,292,998
Per Capita Debt:	\$25	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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: **11/30/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$27,745,265**

Equalized Assessed Valuation: **\$387,687,976**

Population: **16,433**

Employees:

Full Time: **215**

Part Time: **93**

Salaries Paid: **\$8,003,211**

Blended Component Units

Number Submitted = 1

Piatt County Public Building Commission

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$10,392,518	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$632	\$383	\$367
Revenue Collected During FY 13:	\$10,289,007	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$8,956,417	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$626	\$496	\$482
Per Capita Expenditures:	\$545	\$483	\$464
Revenues over (under) Expenditures:	\$1,332,590	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	113.61%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$10,175,356	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$619	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$9,761,372	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,044,170	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,215,000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$378	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,025,431	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$62	\$39	\$
Revenue Collected During FY 13:	\$8,374,806	\$1,941,770	\$
Expenditures During FY 13:	\$10,389,086	\$2,204,598	\$
Per Capita Revenue:	\$510	\$42	\$
Per Capita Expenditures:	\$632	\$44	\$
Operating Income (loss):	-\$2,014,280	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	45.12%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$4,687,834	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$285	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,775.001	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$412	\$383	\$367
Revenue Collected During FY 13:	\$11,900.312	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$11,989.468	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$724	\$496	\$482
Per Capita Expenditures:	\$730	\$483	\$464
Revenues over (under) Expenditures:	-\$89.156	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	55.52%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,656.712	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$405	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$5,365.333	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$935.997	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$371.574	\$7,484,566	\$1,292,998
Per Capita Debt:	\$23	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,082,023	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$66	\$39	\$
Revenue Collected During FY 13:	\$1,358,847	\$1,941,770	\$
Expenditures During FY 13:	\$1,223,651	\$2,204,598	\$
Per Capita Revenue:	\$83	\$42	\$
Per Capita Expenditures:	\$74	\$44	\$
Operating Income (loss):	\$135,196	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	101.86%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$1,246,352	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$76	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,412,128	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$1,211	\$711	\$711
Revenue Collected During FY 13:	\$2,551,883	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$2,427,645	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$571	\$690	\$623
Per Capita Expenditures:	\$543	\$682	\$612
Revenues over (under) Expenditures:	\$124,238	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	225.84%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$5,482,550	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$1,227	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,318,282	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$1,147,664	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$660,971	\$69,096
Per Capita Debt:	\$	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,429,466	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$881	\$711	\$711
Revenue Collected During FY 13:	\$6,765,147	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$7,137,733	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$1,098	\$690	\$623
Per Capita Expenditures:	\$1,159	\$682	\$612
Revenues over (under) Expenditures:	-\$372,586	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	70.85%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$5,056,880	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$821	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$755,817	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$987,254	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,302,487	\$660,971	\$69,096
Per Capita Debt:	\$1,348	\$104	\$10
General Obligation Debt over EAV:	17.53%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$718,446	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$117	\$35	\$
Revenue Collected During FY 13:	\$21,756	\$233,787	\$
Expenditures During FY 13:	\$26,208	\$224,397	\$
Per Capita Revenue:	\$4	\$42	\$
Per Capita Expenditures:	\$4	\$41	\$
Operating Income (loss):	-\$4,452	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	272.34%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$713,994	\$207,527	\$
Per Capita Ending Retained Earnings:	\$116	\$36	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$3,460,543	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$576	\$711	\$711
Revenue Collected During FY 13:	\$4,244,931	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$4,578,145	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$707	\$690	\$623
Per Capita Expenditures:	\$762	\$682	\$612
Revenues over (under) Expenditures:	-\$333,214	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	68.31%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$3,127,329	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$521	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,209,597	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$917,732	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$660,971	\$69,096
Per Capita Debt:	\$	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



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:	11/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,071,634		
Equalized Assessed Valuation:	\$447,004,541		
Population:	32,956		
Employees:			
Full Time:	100		
Part Time:	34		
Salaries Paid:	\$5,601,207		

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,298,343	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$191	\$383	\$367
Revenue Collected During FY 13:	\$10,783,368	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$10,380,976	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$327	\$496	\$482
Per Capita Expenditures:	\$315	\$483	\$464
Revenues over (under) Expenditures:	\$402,392	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	65.42%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$6,790,935	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$206	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,490,164	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$575,657	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,027,160	\$7,484,566	\$1,292,998
Per Capita Debt:	\$122	\$98	\$39
General Obligation Debt over EAV:	0.18%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,008,817	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$152	\$39	\$
Revenue Collected During FY 13:	\$4,470,333	\$1,941,770	\$
Expenditures During FY 13:	\$5,012,126	\$2,204,598	\$
Per Capita Revenue:	\$136	\$42	\$
Per Capita Expenditures:	\$152	\$44	\$
Operating Income (loss):	-\$541,793	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	87.32%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$4,376,824	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$133	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$4,466,240"/>	<input type="text" value="\$16,838,899"/>	<input type="text" value="\$9,930,006"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$277"/>	<input type="text" value="\$383"/>	<input type="text" value="\$367"/>
Revenue Collected During FY 13:	<input type="text" value="\$5,746,831"/>	<input type="text" value="\$23,177,086"/>	<input type="text" value="\$14,021,914"/>
Expenditures During FY 13:	<input type="text" value="\$5,727,866"/>	<input type="text" value="\$22,558,308"/>	<input type="text" value="\$13,439,985"/>
Per Capita Revenue:	<input type="text" value="\$356"/>	<input type="text" value="\$496"/>	<input type="text" value="\$482"/>
Per Capita Expenditures:	<input type="text" value="\$355"/>	<input type="text" value="\$483"/>	<input type="text" value="\$464"/>
Revenues over (under) Expenditures:	<input type="text" value="\$18,965"/>	<input type="text" value="\$618,778"/>	<input type="text" value="\$412,008"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="75.33%"/>	<input type="text" value="83.22%"/>	<input type="text" value="86.78%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$4,314,653"/>	<input type="text" value="\$17,654,405"/>	<input type="text" value="\$10,292,071"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$267"/>	<input type="text" value="\$400"/>	<input type="text" value="\$397"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$3,430"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$43,404"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$23,425"/>	<input type="text" value="\$11,685,799"/>	<input type="text" value="\$6,840,319"/>
Total Unrestricted Net Assets:	<input type="text" value="\$4,291,228"/>	<input type="text" value="\$5,604,199"/>	<input type="text" value="\$3,377,138"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$89.249	\$7,484,566	\$1,292,998
Per Capita Debt:	\$6	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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 Island
Fiscal Year End:	11/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$77,721,153		
Equalized Assessed Valuation:	\$2,561,244,042		
Population:	147,258		
Employees:			
Full Time:			683
Part Time:			229
Salaries Paid:			\$33,693,610

Blended Component Units
Number Submitted = 2
Rock Island County Forest Preserve Commission
Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$22,195,904	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$151	\$383	\$367
Revenue Collected During FY 13:	\$69,356,292	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$69,507,973	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$471	\$496	\$482
Per Capita Expenditures:	\$472	\$483	\$464
Revenues over (under) Expenditures:	-\$151,681	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	32.68%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$22,712,809	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$154	\$400	\$397

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,295,749	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,600,835	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$32,851,054	\$7,484,566	\$1,292,998
Per Capita Debt:	\$223	\$98	\$39
General Obligation Debt over EAV:	0.92%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8,960,802	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$360	\$383	\$367
Revenue Collected During FY 13:	\$14,169,976	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$13,742,080	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$569	\$496	\$482
Per Capita Expenditures:	\$552	\$483	\$464
Revenues over (under) Expenditures:	\$427,896	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	68.32%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$9,388,698	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$377	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$6,947,492	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$2,488,321	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$98.425	\$7,484,566	\$1,292,998
Per Capita Debt:	\$4	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$33,322,785	\$7,484,566	\$1,292,998
Per Capita Debt:	\$169	\$98	\$39
General Obligation Debt over EAV:	0.55%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,049,898	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$562	\$711	\$711
Revenue Collected During FY 13:	\$3,774,381	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$3,721,655	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$524	\$690	\$623
Per Capita Expenditures:	\$517	\$682	\$612
Revenues over (under) Expenditures:	\$52,726	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	107.19%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$3,989,104	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$554	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,495,669	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$1,493,435	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$69.096	\$660,971	\$69,096
Per Capita Debt:	\$10	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$552,923	\$233,787	\$
Expenditures During FY 13:	\$467,390	\$224,397	\$
Per Capita Revenue:	\$77	\$42	\$
Per Capita Expenditures:	\$65	\$41	\$
Operating Income (loss):	\$85,533	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	42.59%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$199,053	\$207,527	\$
Per Capita Ending Retained Earnings:	\$28	\$36	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,191,011	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$985	\$711	\$711
Revenue Collected During FY 13:	\$3,302,406	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$3,394,527	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$627	\$690	\$623
Per Capita Expenditures:	\$644	\$682	\$612
Revenues over (under) Expenditures:	-\$92,121	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	150.21%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$5,098,890	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$967	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$3,754,359	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$1,344,531	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$20.703	\$660,971	\$69,096
Per Capita Debt:	\$4	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,116,678	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$212	\$35	\$
Revenue Collected During FY 13:	\$2,653,673	\$233,787	\$
Expenditures During FY 13:	\$2,497,467	\$224,397	\$
Per Capita Revenue:	\$503	\$42	\$
Per Capita Expenditures:	\$474	\$41	\$
Operating Income (loss):	\$156,206	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	50.97%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$1,272,884	\$207,527	\$
Per Capita Ending Retained Earnings:	\$241	\$36	\$



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

Number Submitted = 1
Airport

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$11,282,733	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$493	\$383	\$367
Revenue Collected During FY 13:	\$10,440,159	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$11,451,909	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$456	\$496	\$482
Per Capita Expenditures:	\$500	\$483	\$464
Revenues over (under) Expenditures:	-\$1,011,750	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	90.89%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$10,408,785	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$455	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$7,030,225	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,446,828	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$107.001	\$7,484,566	\$1,292,998
Per Capita Debt:	\$5	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$130,204,993	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$482	\$383	\$367
Revenue Collected During FY 13:	\$89,942,943	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$91,915,901	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$333	\$496	\$482
Per Capita Expenditures:	\$340	\$483	\$464
Revenues over (under) Expenditures:	-\$1,972,958	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	157.30%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$144,583,951	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$535	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$103,540,099	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$29,003,724	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$111,505,756	\$7,484,566	\$1,292,998
Per Capita Debt:	\$413	\$98	\$39
General Obligation Debt over EAV:	1.54%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$82,694,364	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$306	\$39	\$
Revenue Collected During FY 13:	\$1,583,478	\$1,941,770	\$
Expenditures During FY 13:	\$14,502,364	\$2,204,598	\$
Per Capita Revenue:	\$6	\$42	\$
Per Capita Expenditures:	\$54	\$44	\$
Operating Income (loss):	-\$12,918,886	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	534.50%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$77,515,154	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$287	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,220,598	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	\$370	\$711	\$711
Revenue Collected During FY 13:	\$3,736,640	\$4,654,553	\$4,165,645
Expenditures During FY 13:	\$3,671,139	\$4,624,899	\$3,724,426
Per Capita Revenue:	\$623	\$690	\$623
Per Capita Expenditures:	\$612	\$682	\$612
Revenues over (under) Expenditures:	\$65,501	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	62.27%	112.10%	107.19%
Ending Fund Balance for FY 13:	\$2,286,099	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	\$381	\$716	\$699

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,658,116	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	\$601,492	\$1,326,225	\$1,344,531



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$660,971	\$69,096
Per Capita Debt:	\$	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8,547,124	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$179	\$383	\$367
Revenue Collected During FY 13:	\$22,769,603	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$21,203,503	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$477	\$496	\$482
Per Capita Expenditures:	\$444	\$483	\$464
Revenues over (under) Expenditures:	\$1,566,100	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	42.42%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$8,994,361	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$189	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$11,579,134	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$2,353,410	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$11,688,069	\$7,484,566	\$1,292,998
Per Capita Debt:	\$245	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,658,007	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$77	\$39	\$
Revenue Collected During FY 13:	\$7,379,999	\$1,941,770	\$
Expenditures During FY 13:	\$7,204,141	\$2,204,598	\$
Per Capita Revenue:	\$155	\$42	\$
Per Capita Expenditures:	\$151	\$44	\$
Operating Income (loss):	\$175,858	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	53.22%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$3,833,865	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$80	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,640,820	\$7,484,566	\$1,292,998
Per Capita Debt:	\$12	\$98	\$39
General Obligation Debt over EAV:	0.03%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$15,960,000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$908	\$98	\$39
General Obligation Debt over EAV:	7.58%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$673,097	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$38	\$39	\$
Revenue Collected During FY 13:	\$1,552,348	\$1,941,770	\$
Expenditures During FY 13:	\$1,524,249	\$2,204,598	\$
Per Capita Revenue:	\$88	\$42	\$
Per Capita Expenditures:	\$87	\$44	\$
Operating Income (loss):	\$28,099	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	82.62%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$1,259,378	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$72	\$41	\$



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

Number Submitted = 1

DELETE

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$30,646,246	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$382	\$383	\$367
Revenue Collected During FY 13:	\$35,035,393	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$36,668,937	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$436	\$496	\$482
Per Capita Expenditures:	\$456	\$483	\$464
Revenues over (under) Expenditures:	-\$1,633,544	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	87.41%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$32,052,214	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$399	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$21,845,472	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$10,089,160	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,402,806	\$7,484,566	\$1,292,998
Per Capita Debt:	\$55	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,913,384	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$61	\$39	\$
Revenue Collected During FY 13:	\$7,367,373	\$1,941,770	\$
Expenditures During FY 13:	\$8,771,651	\$2,204,598	\$
Per Capita Revenue:	\$92	\$42	\$
Per Capita Expenditures:	\$109	\$44	\$
Operating Income (loss):	-\$1,404,278	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	7.17%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$629,338	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$8	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$7,383,439	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$630	\$383	\$367
Revenue Collected During FY 13:	\$6,774,939	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$5,955,299	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$578	\$496	\$482
Per Capita Expenditures:	\$508	\$483	\$464
Revenues over (under) Expenditures:	\$819,640	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	139.35%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$8,298,875	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$708	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$7,576,818	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$722,057	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$23.835	\$7,484,566	\$1,292,998
Per Capita Debt:	\$2	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,641,920	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$375	\$383	\$367
Revenue Collected During FY 13:	\$8,244,091	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$7,569,393	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$465	\$496	\$482
Per Capita Expenditures:	\$427	\$483	\$464
Revenues over (under) Expenditures:	\$674,698	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	96.66%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$7,316,618	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$413	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$6,203,084	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$970,244	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$16,726,075	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$1.146	\$383	\$367
Revenue Collected During FY 13:	\$9,069,743	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$10,630,952	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$621	\$496	\$482
Per Capita Expenditures:	\$728	\$483	\$464
Revenues over (under) Expenditures:	-\$1,561,209	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	136.91%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$14,554,870	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$997	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$13.039	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$14,591,751	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.150.000	\$7,484,566	\$1,292,998
Per Capita Debt:	\$79	\$98	\$39
General Obligation Debt over EAV:	0.53%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,970,825	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$420	\$383	\$367
Revenue Collected During FY 13:	\$8,760,253	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$9,562,412	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$527	\$496	\$482
Per Capita Expenditures:	\$576	\$483	\$464
Revenues over (under) Expenditures:	-\$802,159	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	78.25%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$7,482,607	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$450	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$4,914,281	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$3,486,111	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$279.027	\$7,484,566	\$1,292,998
Per Capita Debt:	\$17	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$7,621,439	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$520	\$383	\$367
Revenue Collected During FY 13:	\$9,382,772	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$9,418,885	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$640	\$496	\$482
Per Capita Expenditures:	\$642	\$483	\$464
Revenues over (under) Expenditures:	-\$36,113	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	82.05%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$7,728,096	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$527	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$3,660,098	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$1,872,305	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$108.329	\$7,484,566	\$1,292,998
Per Capita Debt:	\$7	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$587.021	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$40	\$39	\$
Revenue Collected During FY 13:	\$871.487	\$1,941,770	\$
Expenditures During FY 13:	\$874.928	\$2,204,598	\$
Per Capita Revenue:	\$59	\$42	\$
Per Capita Expenditures:	\$60	\$44	\$
Operating Income (loss):	-\$3.441	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	67.63%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$591.713	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$40	\$41	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$27,954,241	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$483	\$383	\$367
Revenue Collected During FY 13:	\$29,737,675	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$28,284,571	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$514	\$496	\$482
Per Capita Expenditures:	\$489	\$483	\$464
Revenues over (under) Expenditures:	\$1,453,104	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	103.97%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$29,407,345	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$508	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$19,299,459	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$6,207,588	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$194.567	\$7,484,566	\$1,292,998
Per Capita Debt:	\$3	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$234,697,621	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	\$344	\$344	\$341
Revenue Collected During FY 13:	\$295,472,030	\$239,363,444	\$231,556,738
Expenditures During FY 13:	\$253,762,854	\$224,704,864	\$198,787,094
Per Capita Revenue:	\$433	\$427	\$442
Per Capita Expenditures:	\$372	\$400	\$399
Revenues over (under) Expenditures:	\$41,709,176	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	103.57%	88.40%	96.55%
Ending Fund Balance for FY 13:	\$262,822,597	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	\$385	\$348	\$371

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$134,567,332	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	\$104,882,784	\$71,615,768	\$83,651,537



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$192,965,022	\$211,171,994	\$182,694,282
Per Capita Debt:	\$283	\$384	\$329
General Obligation Debt over EAV:	0.75%	0.75%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	\$	\$119	\$77
Revenue Collected During FY 13:	\$	\$16,132,399	\$17,413,625
Expenditures During FY 13:	\$	\$15,706,936	\$15,749,265
Per Capita Revenue:	\$	\$33	\$40
Per Capita Expenditures:	\$	\$31	\$33
Operating Income (loss):	\$	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	0.00%	1171.22%	399.20%
Ending Retained Earnings for FY 13:	\$	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	\$	\$122	\$76



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$17,960,900	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$268	\$383	\$367
Revenue Collected During FY 13:	\$26,303,017	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$22,878,641	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$393	\$496	\$482
Per Capita Expenditures:	\$342	\$483	\$464
Revenues over (under) Expenditures:	\$3,424,376	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	90.47%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$20,698,808	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$309	\$400	\$397

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$18,790,936	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	-\$2,885,390	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$30,148,290	\$7,484,566	\$1,292,998
Per Capita Debt:	\$450	\$98	\$39
General Obligation Debt over EAV:	2.81%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: Winnebago County

Unit Code: 101/000/00 County: Winnebago

Fiscal Year End: 9/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$218,726,863

Equalized Assessed Valuation: \$4,133,639,299

Population: 295,266

Employees:

 Full Time: 1,338

 Part Time: 238

 Salaries Paid: \$66,933,139

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$64,683,341	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	\$219	\$344	\$341
Revenue Collected During FY 13:	\$133,327,769	\$239,363,444	\$231,556,738
Expenditures During FY 13:	\$125,872,575	\$224,704,864	\$198,787,094
Per Capita Revenue:	\$452	\$427	\$442
Per Capita Expenditures:	\$426	\$400	\$399
Revenues over (under) Expenditures:	\$7,455,194	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	48.99%	88.40%	96.55%
Ending Fund Balance for FY 13:	\$61,666,576	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	\$209	\$348	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$61,435,224	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	-\$3,163,256	\$71,615,768	\$83,651,537



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$172,423,541	\$211,171,994	\$182,694,282
Per Capita Debt:	\$584	\$384	\$329
General Obligation Debt over EAV:	0.36%	0.75%	0.59%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$18,932,587	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	\$64	\$119	\$77
Revenue Collected During FY 13:	\$16,780,349	\$16,132,399	\$17,413,625
Expenditures During FY 13:	\$18,338,325	\$15,706,936	\$15,749,265
Per Capita Revenue:	\$57	\$33	\$40
Per Capita Expenditures:	\$62	\$31	\$33
Operating Income (loss):	-\$1,557,976	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	94.51%	1171.22%	399.20%
Ending Retained Earnings for FY 13:	\$17,331,785	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	\$59	\$122	\$76



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,532,340	\$7,484,566	\$1,292,998
Per Capita Debt:	\$65	\$98	\$39
General Obligation Debt over EAV:	0.27%	0.35%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$