



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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,188,471</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$4,768,439</b>	\$5,604,199	\$3,377,138



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Less Than 10,000

**Local Government Profile**

Unit Name: **Jasper County**

Unit Code: **040/000/00** County: **Jasper**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,458,764**

Equalized Assessed Valuation: **\$227,941,145**

Population: **9,592**

Employees:

    Full Time: **80**

    Part Time: **20**

    Salaries Paid: **\$3,457,669**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,048,308</b>	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	<b>\$1,804,990</b>	\$1,326,225	\$1,344,531



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>0.00%</b>	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**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,181,584</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>-\$343,104</b>	\$5,604,199	\$3,377,138



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>0.00%</b>	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

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,514,623</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$3,433,748</b>	\$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:	<b>\$3,912,866</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$173</b>	\$98	\$39
General Obligation Debt over EAV:	<b>1.14%</b>	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:	<b>0.00%</b>	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: **Jo Daviess County**

Unit Code: 043/000/00 County: Jo Daviess

Fiscal Year End: 11/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$21,684,332

Equalized Assessed Valuation: \$724,614,974

Population: 22,549

Employees:

    Full Time: 109

    Part Time: 17

    Salaries Paid: \$5,259,231

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$12,634,649	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	\$560	\$383	\$367
Revenue Collected During FY 13:	\$14,352,076	\$23,177,086	\$14,021,914
Expenditures During FY 13:	\$13,399,528	\$22,558,308	\$13,439,985
Per Capita Revenue:	\$636	\$496	\$482
Per Capita Expenditures:	\$594	\$483	\$464
Revenues over (under) Expenditures:	\$952,548	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	99.24%	83.22%	86.78%
Ending Fund Balance for FY 13:	\$13,297,223	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	\$590	\$400	\$397
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,575,058	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	\$5,171,246	\$5,604,199	\$3,377,138



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>0.00%</b>	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**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$34,028</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$4,585,195</b>	\$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:	<b>\$2,029,598</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$161</b>	\$98	\$39
General Obligation Debt over EAV:	<b>1.00%</b>	0.35%	0.00%

**Enterprise Funds**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$322.652.401</b>	\$211,171,994	\$182,694,282
Per Capita Debt:	<b>\$616</b>	\$384	\$329
General Obligation Debt over EAV:	<b>1.68%</b>	0.75%	0.59%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$18.974.964</b>	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	<b>\$36</b>	\$119	\$77
Revenue Collected During FY 13:	<b>\$83.174</b>	\$16,132,399	\$17,413,625
Expenditures During FY 13:	<b>\$339.575</b>	\$15,706,936	\$15,749,265
Per Capita Revenue:	<b>\$</b>	\$33	\$40
Per Capita Expenditures:	<b>\$1</b>	\$31	\$33
Operating Income (loss):	<b>-\$256.401</b>	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	<b>5491.51%</b>	1171.22%	399.20%
Ending Retained Earnings for FY 13:	<b>\$18.647.793</b>	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	<b>\$36</b>	\$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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Kendall County**

Unit Code: **047/000/00** County: **Kendall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$64,416,013**

Equalized Assessed Valuation: **\$2,670,163,229**

Population: **114,736**

Employees:

    Full Time: **310**

    Part Time: **80**

    Salaries Paid: **\$18,761,447**

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$43,971,430</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$383</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$56,952,849</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$51,288,272</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$496</b>	\$496	\$482
Per Capita Expenditures:	<b>\$447</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$5,664,577</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>89.67%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$45,989,613</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$401</b>	\$400	\$397
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27,033,483</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$24,918,247</b>	\$5,604,199	\$3,377,138



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Knox County**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,586,241**

Equalized Assessed Valuation: **\$709,284,178**

Population: **52,247**

Employees:

    Full Time: **355**

    Part Time: **129**

    Salaries Paid: **\$15,556,368**

**Blended Component Units**

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$12,515,811</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$240</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$21,952,467</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$22,307,127</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$420</b>	\$496	\$482
Per Capita Expenditures:	<b>\$427</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$354,660</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>54.75%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$12,212,115</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$234</b>	\$400	\$397
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12,415,643</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$329,099</b>	\$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:	<b>\$10,456,137</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$200</b>	\$98	\$39
General Obligation Debt over EAV:	<b>1.16%</b>	0.35%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$17,591,711</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$337</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$10,730,426</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$12,963,925</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$205</b>	\$42	\$
Per Capita Expenditures:	<b>\$248</b>	\$44	\$
Operating Income (loss):	<b>-\$2,233,499</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>118.21%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$15,325,273</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$293</b>	\$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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$336.329.265</b>	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	<b>\$478</b>	\$344	\$341
Revenue Collected During FY 13:	<b>\$367.817.371</b>	\$239,363,444	\$231,556,738
Expenditures During FY 13:	<b>\$368.987.089</b>	\$224,704,864	\$198,787,094
Per Capita Revenue:	<b>\$523</b>	\$427	\$442
Per Capita Expenditures:	<b>\$525</b>	\$400	\$399
Revenues over (under) Expenditures:	<b>-\$1.169.718</b>	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	<b>89.53%</b>	88.40%	96.55%
Ending Fund Balance for FY 13:	<b>\$330.347.927</b>	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	<b>\$470</b>	\$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:	<b>\$196.131.349</b>	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	<b>\$89.510.800</b>	\$71,615,768	\$83,651,537



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$253,478,589</b>	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	<b>\$361</b>	\$119	\$77
Revenue Collected During FY 13:	<b>\$39,415,271</b>	\$16,132,399	\$17,413,625
Expenditures During FY 13:	<b>\$39,914,840</b>	\$15,706,936	\$15,749,265
Per Capita Revenue:	<b>\$56</b>	\$33	\$40
Per Capita Expenditures:	<b>\$57</b>	\$31	\$33
Operating Income (loss):	<b>-\$499,569</b>	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	<b>642.92%</b>	1171.22%	399.20%
Ending Retained Earnings for FY 13:	<b>\$256,622,261</b>	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	<b>\$365</b>	\$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:	<b>\$48,677,033</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$431</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$53,196,893</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$52,530,385</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$471</b>	\$496	\$482
Per Capita Expenditures:	<b>\$465</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$666,508</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>88.59%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$46,537,840</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$412</b>	\$400	\$397

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$30,186,476</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$4,180,407</b>	\$5,604,199	\$3,377,138



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$4.610.399</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$41</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$5.766.865</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$5.312.861</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$51</b>	\$42	\$
Per Capita Expenditures:	<b>\$47</b>	\$44	\$
Operating Income (loss):	<b>\$454.004</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>94.54%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$5.022.658</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$44</b>	\$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**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,470,415</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$1,402,149</b>	\$5,604,199	\$3,377,138



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,696,602</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$5,261,583</b>	\$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:	<b>\$1,660,785</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$47</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	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**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,063,595</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$27,960,044</b>	\$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:	<b>\$1,471,306</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$38</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

**Enterprise Funds**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$10,442,540</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$348</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$14,656,439</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$14,574,483</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$488</b>	\$496	\$482
Per Capita Expenditures:	<b>\$486</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$81,956</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>75.91%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$11,062,996</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$369</b>	\$400	\$397

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,057,274</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$3,604,613</b>	\$5,604,199	\$3,377,138



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1.187.854</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$40</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$