



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 14:	\$16,605,013	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$247	\$398	\$395
Revenue Collected During FY 14:	\$29,320,879	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$27,843,933	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$437	\$487	\$482
Per Capita Expenditures:	\$415	\$485	\$477
Revenues over (under) Expenditures:	\$1,476,946	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	62.81%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$17,489,635	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$261	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,514,493	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$3,214,439	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,260,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$93	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$255,158	\$719,658	\$56,418
Per Capita Debt:	\$27	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



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: **11/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,326,891**

Equalized Assessed Valuation: **\$213,836,597**

Population: **17,650**

Employees:

Full Time: **72**

Part Time: **76**

Salaries Paid: **\$4,479,940**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,188,983	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$407	\$398	\$395
Revenue Collected During FY 14:	\$10,309,348	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$10,689,939	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$584	\$487	\$482
Per Capita Expenditures:	\$606	\$485	\$477
Revenues over (under) Expenditures:	-\$380,591	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	64.60%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$6,905,967	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$391	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,843,721	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$1,276,809	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,442,586	\$7,098,103	\$1,109,046
Per Capita Debt:	\$82	\$91	\$36
General Obligation Debt over EAV:	0.26%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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: **11/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,703,003**

Equalized Assessed Valuation: **\$879,931,692**

Population: **54,165**

Employees:

Full Time: **203**

Part Time: **68**

Salaries Paid: **\$11,470,049**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$21,754,337	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$402	\$398	\$395
Revenue Collected During FY 14:	\$24,209,457	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$24,315,175	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$447	\$487	\$482
Per Capita Expenditures:	\$449	\$485	\$477
Revenues over (under) Expenditures:	-\$105,718	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	89.69%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$21,807,248	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$403	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,341,712	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$3,794,996	\$5,191,952	\$3,391,856



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,118,526	\$7,098,103	\$1,109,046
Per Capita Debt:	\$150	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Brown County**

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

Fiscal Year End: **11/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,529,970**

Equalized Assessed Valuation: **\$70,148,387**

Population: **6,937**

Employees:

Full Time: **53**

Part Time: **19**

Salaries Paid: **\$1,403,368**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,179,621	\$4,585,367	\$3,989,104
Per Capita Beginning Fund Balance:	\$603	\$724	\$699
Revenue Collected During FY 14:	\$4,026,539	\$5,237,969	\$4,026,539
Expenditures During FY 14:	\$3,924,246	\$4,770,634	\$4,097,389
Per Capita Revenue:	\$580	\$768	\$664
Per Capita Expenditures:	\$566	\$715	\$620
Revenues over (under) Expenditures:	\$102,293	\$467,335	\$166,030
Ratio of Fund Balance to Expenditures:	108.96%	118.34%	108.96%
Ending Fund Balance for FY 14:	\$4,275,855	\$5,133,543	\$4,275,855
Per Capita Ending Fund Balance:	\$616	\$790	\$785

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:	\$2,710,862	\$2,954,577	\$2,415,811
Total Unrestricted Net Assets:	\$1,564,993	\$1,226,297	\$1,248,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$64,744	\$719,658	\$56,418
Per Capita Debt:	\$9	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2014

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:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,620,915		
Equalized Assessed Valuation:	\$605,675,787		
Population:	34,056		
Employees:			
Full Time:			121
Part Time:			14
Salaries Paid:			\$5,444,745

Blended Component Units

Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$18,136,287	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$533	\$398	\$395
Revenue Collected During FY 14:	\$14,674,857	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$14,647,340	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$431	\$487	\$482
Per Capita Expenditures:	\$430	\$485	\$477
Revenues over (under) Expenditures:	\$27,517	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	123.39%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$18,073,804	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$531	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,950,514	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$9,050,636	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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:	<input type="text" value="44"/>
Part Time:	<input type="text" value="12"/>
Salaries Paid:	<input type="text" value="\$1,457,965"/>

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 14:	\$4,672,085	\$4,585,367	\$3,989,104
Per Capita Beginning Fund Balance:	\$924	\$724	\$699
Revenue Collected During FY 14:	\$4,580,704	\$5,237,969	\$4,026,539
Expenditures During FY 14:	\$4,142,396	\$4,770,634	\$4,097,389
Per Capita Revenue:	\$905	\$768	\$664
Per Capita Expenditures:	\$819	\$715	\$620
Revenues over (under) Expenditures:	\$438,308	\$467,335	\$166,030
Ratio of Fund Balance to Expenditures:	123.74%	118.34%	108.96%
Ending Fund Balance for FY 14:	\$5,125,918	\$5,133,543	\$4,275,855
Per Capita Ending Fund Balance:	\$1,013	\$790	\$785

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:	\$3,870,475	\$2,954,577	\$2,415,811
Total Unrestricted Net Assets:	\$1,255,443	\$1,226,297	\$1,248,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,700	\$719,658	\$56,418
Per Capita Debt:	\$1	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$554,767	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$110	\$38	\$
Revenue Collected During FY 14:	\$68,557	\$272,503	\$
Expenditures During FY 14:	\$79,816	\$258,259	\$
Per Capita Revenue:	\$14	\$49	\$
Per Capita Expenditures:	\$16	\$46	\$
Operating Income (loss):	-\$11,259	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	680.95%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$543,508	\$256,750	\$
Per Capita Ending Retained Earnings:	\$107	\$45	\$



FISCAL YEAR 2014

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:	<input type="text" value="65"/>
Part Time:	<input type="text" value="35"/>
Salaries Paid:	<input type="text" value="\$2,991,431"/>

Blended Component Units

Number Submitted = 1
911 Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	<input type="text" value="\$5,935,254"/>	<input type="text" value="\$17,668,877"/>	<input type="text" value="\$10,292,071"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$398"/>	<input type="text" value="\$398"/>	<input type="text" value="\$395"/>
Revenue Collected During FY 14:	<input type="text" value="\$7,871,997"/>	<input type="text" value="\$23,350,247"/>	<input type="text" value="\$14,451,349"/>
Expenditures During FY 14:	<input type="text" value="\$8,019,018"/>	<input type="text" value="\$23,099,106"/>	<input type="text" value="\$14,196,369"/>
Per Capita Revenue:	<input type="text" value="\$528"/>	<input type="text" value="\$487"/>	<input type="text" value="\$482"/>
Per Capita Expenditures:	<input type="text" value="\$538"/>	<input type="text" value="\$485"/>	<input type="text" value="\$477"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$147,021"/>	<input type="text" value="\$251,141"/>	<input type="text" value="\$114,561"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="72.18%"/>	<input type="text" value="82.52%"/>	<input type="text" value="84.97%"/>
Ending Fund Balance for FY 14:	<input type="text" value="\$5,788,233"/>	<input type="text" value="\$17,667,286"/>	<input type="text" value="\$10,819,019"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$388"/>	<input type="text" value="\$398"/>	<input type="text" value="\$392"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$101,126"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$400,430"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$4,213,902"/>	<input type="text" value="\$11,882,586"/>	<input type="text" value="\$6,655,041"/>
Total Unrestricted Net Assets:	<input type="text" value="\$1,486,166"/>	<input type="text" value="\$5,191,952"/>	<input type="text" value="\$3,391,856"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,234	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$37,065,246	\$7,098,103	\$1,109,046
Per Capita Debt:	\$181	\$91	\$36
General Obligation Debt over EAV:	1.06%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$20,937,967	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$102	\$40	\$
Revenue Collected During FY 14:	\$16,996,358	\$1,950,022	\$
Expenditures During FY 14:	\$16,780,700	\$2,113,567	\$
Per Capita Revenue:	\$83	\$41	\$
Per Capita Expenditures:	\$82	\$42	\$
Operating Income (loss):	\$215,658	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	124.23%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$20,845,960	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$102	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$682,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$20	\$91	\$36
General Obligation Debt over EAV:	0.13%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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:	11/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$8,664,532	
Equalized Assessed Valuation:	\$180,227,524	
Population:	16,182	
Employees:		
Full Time:		91
Part Time:		68
Salaries Paid:		\$3,427,996

Blended Component Units

Number Submitted = 3

- 911 Emergency
- Ambulance
- Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,872,853	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$610	\$398	\$395
Revenue Collected During FY 14:	\$10,132,742	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$10,689,340	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$626	\$487	\$482
Per Capita Expenditures:	\$661	\$485	\$477
Revenues over (under) Expenditures:	-\$556,598	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	87.15%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$9,316,255	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$576	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,423,039	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$2,871,727	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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 14:	\$8,782,505	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$647	\$398	\$395
Revenue Collected During FY 14:	\$7,627,117	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$8,040,988	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$562	\$487	\$482
Per Capita Expenditures:	\$593	\$485	\$477
Revenues over (under) Expenditures:	-\$413,871	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	104.45%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$8,399,136	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$619	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,764,538	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$1,634,598	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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:	11/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$20,067,017	
Equalized Assessed Valuation:	\$567,429,923	
Population:	36,368	
Employees:		
Full Time:		102
Part Time:		93
Salaries Paid:		\$5,588,847

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 14:	\$16,292,440	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$448	\$398	\$395
Revenue Collected During FY 14:	\$15,399,424	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$14,353,172	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$423	\$487	\$482
Per Capita Expenditures:	\$395	\$485	\$477
Revenues over (under) Expenditures:	\$1,046,252	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	120.49%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$17,293,571	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$476	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$518,389	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$15,842,908	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,346,761	\$7,098,103	\$1,109,046
Per Capita Debt:	\$37	\$91	\$36
General Obligation Debt over EAV:	0.23%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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 14:	\$11,481,875	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$213	\$398	\$395
Revenue Collected During FY 14:	\$17,406,873	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$17,025,676	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$323	\$487	\$482
Per Capita Expenditures:	\$316	\$485	\$477
Revenues over (under) Expenditures:	\$381,197	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	68.77%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$11,709,344	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$217	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,386,497	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$3,889,005	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,260,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$23	\$91	\$36
General Obligation Debt over EAV:	0.14%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$516,552	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$10	\$40	\$
Revenue Collected During FY 14:	\$431,591	\$1,950,022	\$
Expenditures During FY 14:	\$400,224	\$2,113,567	\$
Per Capita Revenue:	\$8	\$41	\$
Per Capita Expenditures:	\$7	\$42	\$
Operating Income (loss):	\$31,367	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	136.90%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$547,919	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$10	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$366,669	\$7,098,103	\$1,109,046
Per Capita Debt:	\$19	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$651,536	\$7,098,103	\$1,109,046
Per Capita Debt:	\$58	\$91	\$36
General Obligation Debt over EAV:	0.35%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$82,833,231		
Equalized Assessed Valuation:	\$1,726,500,218		
Population:	105,462		
Employees:			
Full Time:			395
Part Time:			258
Salaries Paid:			\$29,494,235

Blended Component Units

Number Submitted = 1
Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$38,165,696	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$362	\$398	\$395
Revenue Collected During FY 14:	\$48,709,217	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$50,514,803	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$462	\$487	\$482
Per Capita Expenditures:	\$479	\$485	\$477
Revenues over (under) Expenditures:	-\$1,805,586	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	72.13%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$36,434,546	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$345	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,319,095	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$23,846,707	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$18,443,097	\$7,098,103	\$1,109,046
Per Capita Debt:	\$175	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$10,716,785	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$102	\$40	\$
Revenue Collected During FY 14:	\$14,083,177	\$1,950,022	\$
Expenditures During FY 14:	\$13,635,523	\$2,113,567	\$
Per Capita Revenue:	\$134	\$41	\$
Per Capita Expenditures:	\$129	\$42	\$
Operating Income (loss):	\$447,654	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	81.34%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$11,091,439	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$105	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,980,240	\$7,098,103	\$1,109,046
Per Capita Debt:	\$100	\$91	\$36
General Obligation Debt over EAV:	0.55%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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: 11/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$702,085,973

Equalized Assessed Valuation: \$32,791,280,336

Population: 932,708

Employees:

 Full Time: 2,804

 Part Time: 173

 Salaries Paid: \$165,068,395

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$151,977,148	\$191,525,018	\$171,167,929
Per Capita Beginning Fund Balance:	\$163	\$348	\$369
Revenue Collected During FY 14:	\$324,320,887	\$244,350,456	\$232,367,017
Expenditures During FY 14:	\$331,338,502	\$240,972,631	\$231,668,260
Per Capita Revenue:	\$348	\$436	\$457
Per Capita Expenditures:	\$355	\$425	\$440
Revenues over (under) Expenditures:	-\$7,017,615	\$3,377,825	\$5,038,089
Ratio of Fund Balance to Expenditures:	45.40%	78.98%	84.32%
Ending Fund Balance for FY 14:	\$150,422,501	\$185,237,435	\$162,048,135
Per Capita Ending Fund Balance:	\$161	\$337	\$344

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:	\$113,320,085	\$116,064,258	\$110,374,389
Total Unrestricted Net Assets:	\$74,241,757	\$64,532,784	\$78,123,621



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$330,210,400	\$200,369,613	\$183,929,732
Per Capita Debt:	\$354	\$367	\$315
General Obligation Debt over EAV:	0.60%	0.75%	0.56%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$86,361,460	\$72,249,424	\$36,590,519
Per Capita Beginning Retained Earnings for FY 14:	\$93	\$121	\$76
Revenue Collected During FY 14:	\$29,715,805	\$17,371,019	\$17,553,011
Expenditures During FY 14:	\$24,582,084	\$16,537,659	\$16,326,783
Per Capita Revenue:	\$32	\$34	\$44
Per Capita Expenditures:	\$26	\$33	\$35
Operating Income (loss):	\$5,133,721	\$833,360	-\$442,280
Ratio of Retained Earnings to Expenditures:	372.20%	526.65%	403.29%
Ending Retained Earnings for FY 14:	\$91,495,181	\$73,559,137	\$38,197,350
Per Capita Ending Retained Earnings:	\$98	\$124	\$75



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$755,100	\$7,098,103	\$1,109,046
Per Capita Debt:	\$42	\$91	\$36
General Obligation Debt over EAV:	0.21%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$345,000	\$719,658	\$56,418
Per Capita Debt:	\$51	\$116	\$7
General Obligation Debt over EAV:	0.56%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$403,208	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$60	\$38	\$
Revenue Collected During FY 14:	\$678,090	\$272,503	\$
Expenditures During FY 14:	\$447,529	\$258,259	\$
Per Capita Revenue:	\$101	\$49	\$
Per Capita Expenditures:	\$67	\$46	\$
Operating Income (loss):	\$230,561	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	185.54%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$830,327	\$256,750	\$
Per Capita Ending Retained Earnings:	\$123	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,932,600	\$7,098,103	\$1,109,046
Per Capita Debt:	\$85	\$91	\$36
General Obligation Debt over EAV:	0.43%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Fayette County**

Unit Code: **026/000/00** County: **Fayette**

Fiscal Year End: **11/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,813,340**

Equalized Assessed Valuation: **\$208,522,502**

Population: **22,133**

Employees:

Full Time: **100**

Part Time: **51**

Salaries Paid: **\$4,333,014**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,235,594	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$237	\$398	\$395
Revenue Collected During FY 14:	\$9,405,509	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$10,159,026	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$425	\$487	\$482
Per Capita Expenditures:	\$459	\$485	\$477
Revenues over (under) Expenditures:	-\$753,517	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	44.74%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$4,545,273	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$205	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,716,538	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$5,904,074	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$552,790	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$39	\$40	\$
Revenue Collected During FY 14:	\$126,564	\$1,950,022	\$
Expenditures During FY 14:	\$5,265	\$2,113,567	\$
Per Capita Revenue:	\$9	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$121,299	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	11093.81%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$584,089	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$41	\$39	\$



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 14:	\$8,378,684	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$213	\$398	\$395
Revenue Collected During FY 14:	\$20,550,068	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$19,787,445	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$521	\$487	\$482
Per Capita Expenditures:	\$502	\$485	\$477
Revenues over (under) Expenditures:	\$762,623	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	46.20%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$9,141,307	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$232	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,872,972	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	-\$701,065	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,134,400	\$7,098,103	\$1,109,046
Per Capita Debt:	\$105	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$855,079	\$7,098,103	\$1,109,046
Per Capita Debt:	\$24	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,943,297	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$54	\$40	\$
Revenue Collected During FY 14:	\$3,124,859	\$1,950,022	\$
Expenditures During FY 14:	\$3,782,688	\$2,113,567	\$
Per Capita Revenue:	\$87	\$41	\$
Per Capita Expenditures:	\$105	\$42	\$
Operating Income (loss):	-\$657,829	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	47.32%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$1,790,143	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$50	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Gallatin County**

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

Fiscal Year End: **11/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,898,194**

Equalized Assessed Valuation: **\$55,119,530**

Population: **5,589**

Employees:

Full Time: **25**

Part Time: **13**

Salaries Paid: **\$938,932**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,907,184	\$4,585,367	\$3,989,104
Per Capita Beginning Fund Balance:	\$699	\$724	\$699
Revenue Collected During FY 14:	\$3,402,788	\$5,237,969	\$4,026,539
Expenditures During FY 14:	\$3,463,860	\$4,770,634	\$4,097,389
Per Capita Revenue:	\$609	\$768	\$664
Per Capita Expenditures:	\$620	\$715	\$620
Revenues over (under) Expenditures:	-\$61,072	\$467,335	\$166,030
Ratio of Fund Balance to Expenditures:	109.18%	118.34%	108.96%
Ending Fund Balance for FY 14:	\$3,781,856	\$5,133,543	\$4,275,855
Per Capita Ending Fund Balance:	\$677	\$790	\$785

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:	\$2,371,724	\$2,954,577	\$2,415,811
Total Unrestricted Net Assets:	\$482,676	\$1,226,297	\$1,248,546



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$104,160	\$719,658	\$56,418
Per Capita Debt:	\$19	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2014

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:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,940,283		
Equalized Assessed Valuation:	\$166,047,854		
Population:	13,434		
Employees:			
Full Time:			55
Part Time:			11
Salaries Paid:			\$2,526,535

Blended Component Units

Number Submitted = 1
Greene County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,166,865	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$459	\$398	\$395
Revenue Collected During FY 14:	\$6,926,833	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$6,794,404	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$516	\$487	\$482
Per Capita Expenditures:	\$506	\$485	\$477
Revenues over (under) Expenditures:	\$132,429	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	92.76%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$6,302,373	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$469	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,130,928	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$2,074,824	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$72,819	\$7,098,103	\$1,109,046
Per Capita Debt:	\$5	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,195,726	\$7,098,103	\$1,109,046
Per Capita Debt:	\$104	\$91	\$36
General Obligation Debt over EAV:	0.27%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Hamilton County**

Unit Code: **033/000/00** County: **Hamilton**

Fiscal Year End: **11/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,276,701**

Equalized Assessed Valuation: **\$89,304,510**

Population: **8,457**

Employees:

 Full Time: **31**

 Part Time: **37**

 Salaries Paid: **\$1,365,129**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,749,694	\$4,585,367	\$3,989,104
Per Capita Beginning Fund Balance:	\$1,153	\$724	\$699
Revenue Collected During FY 14:	\$5,617,784	\$5,237,969	\$4,026,539
Expenditures During FY 14:	\$5,285,953	\$4,770,634	\$4,097,389
Per Capita Revenue:	\$664	\$768	\$664
Per Capita Expenditures:	\$625	\$715	\$620
Revenues over (under) Expenditures:	\$331,831	\$467,335	\$166,030
Ratio of Fund Balance to Expenditures:	189.08%	118.34%	108.96%
Ending Fund Balance for FY 14:	\$9,994,424	\$5,133,543	\$4,275,855
Per Capita Ending Fund Balance:	\$1,182	\$790	\$785

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:	\$4,024,761	\$2,954,577	\$2,415,811
Total Unrestricted Net Assets:	\$926,170	\$1,226,297	\$1,248,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$46,040	\$719,658	\$56,418
Per Capita Debt:	\$5	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



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:	11/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$11,162,619	
Equalized Assessed Valuation:	\$348,001,974	
Population:	18,564	
Employees:		
Full Time:		108
Part Time:		54
Salaries Paid:		\$4,510,629

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,065,608	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$273	\$398	\$395
Revenue Collected During FY 14:	\$10,588,446	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$9,966,219	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$570	\$487	\$482
Per Capita Expenditures:	\$537	\$485	\$477
Revenues over (under) Expenditures:	\$622,227	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	57.58%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$5,738,835	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$309	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,607,616	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$3,825,882	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$182,203	\$7,098,103	\$1,109,046
Per Capita Debt:	\$10	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$251,890	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$14	\$40	\$
Revenue Collected During FY 14:	\$586,452	\$1,950,022	\$
Expenditures During FY 14:	\$622,798	\$2,113,567	\$
Per Capita Revenue:	\$32	\$41	\$
Per Capita Expenditures:	\$34	\$42	\$
Operating Income (loss):	-\$36,346	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	34.61%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$215,544	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$12	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$719,658	\$56,418
Per Capita Debt:	\$	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	-\$30,998	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	-\$8	\$38	\$
Revenue Collected During FY 14:	\$57,709	\$272,503	\$
Expenditures During FY 14:	\$60,107	\$258,259	\$
Per Capita Revenue:	\$14	\$49	\$
Per Capita Expenditures:	\$15	\$46	\$
Operating Income (loss):	-\$2,398	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	101.40%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$60,949	\$256,750	\$
Per Capita Ending Retained Earnings:	\$15	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$295,000	\$719,658	\$56,418
Per Capita Debt:	\$43	\$116	\$7
General Obligation Debt over EAV:	0.23%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,403,818	\$7,098,103	\$1,109,046
Per Capita Debt:	\$48	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,738,132	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$136	\$40	\$
Revenue Collected During FY 14:	\$5,217,786	\$1,950,022	\$
Expenditures During FY 14:	\$5,072,397	\$2,113,567	\$
Per Capita Revenue:	\$105	\$41	\$
Per Capita Expenditures:	\$102	\$42	\$
Operating Income (loss):	\$145,389	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	135.19%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$6,857,373	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$138	\$39	\$



FISCAL YEAR 2014

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:	11/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$20,071,238	
Equalized Assessed Valuation:	\$482,665,935	
Population:	28,982	
Employees:		
Full Time:	98	
Part Time:	52	
Salaries Paid:	\$4,509,848	

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 14:	\$9,800,155	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$338	\$398	\$395
Revenue Collected During FY 14:	\$13,253,924	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$13,298,838	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$457	\$487	\$482
Per Capita Expenditures:	\$459	\$485	\$477
Revenues over (under) Expenditures:	-\$44,914	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	78.86%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$10,487,633	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$362	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,029,650	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$2,515,039	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$503,381	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$17	\$40	\$
Revenue Collected During FY 14:	\$522,633	\$1,950,022	\$
Expenditures During FY 14:	\$353,865	\$2,113,567	\$
Per Capita Revenue:	\$18	\$41	\$
Per Capita Expenditures:	\$12	\$42	\$
Operating Income (loss):	\$168,768	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	125.61%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$444,486	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$15	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,830,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$47	\$91	\$36
General Obligation Debt over EAV:	0.40%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,366,846	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$73	\$40	\$
Revenue Collected During FY 14:	\$9,622,017	\$1,950,022	\$
Expenditures During FY 14:	\$10,654,592	\$2,113,567	\$
Per Capita Revenue:	\$161	\$41	\$
Per Capita Expenditures:	\$179	\$42	\$
Operating Income (loss):	-\$1,032,575	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	31.29%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$3,334,271	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$56	\$39	\$



FISCAL YEAR 2014

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:	11/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,232,586		
Equalized Assessed Valuation:	\$205,481,505		
Population:	9,592		
Employees:			
Full Time:			78
Part Time:			23
Salaries Paid:			\$3,364,059

Blended Component Units

Number Submitted = 1
Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,042,185	\$4,585,367	\$3,989,104
Per Capita Beginning Fund Balance:	\$943	\$724	\$699
Revenue Collected During FY 14:	\$14,088,274	\$5,237,969	\$4,026,539
Expenditures During FY 14:	\$12,043,860	\$4,770,634	\$4,097,389
Per Capita Revenue:	\$1,469	\$768	\$664
Per Capita Expenditures:	\$1,256	\$715	\$620
Revenues over (under) Expenditures:	\$2,044,414	\$467,335	\$166,030
Ratio of Fund Balance to Expenditures:	90.05%	118.34%	108.96%
Ending Fund Balance for FY 14:	\$10,844,960	\$5,133,543	\$4,275,855
Per Capita Ending Fund Balance:	\$1,131	\$790	\$785

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:	\$7,560,220	\$2,954,577	\$2,415,811
Total Unrestricted Net Assets:	\$3,284,740	\$1,226,297	\$1,248,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$56,418	\$719,658	\$56,418
Per Capita Debt:	\$6	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$12,525,323	\$7,098,103	\$1,109,046
Per Capita Debt:	\$323	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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 14:	\$8,873,000	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$393	\$398	\$395
Revenue Collected During FY 14:	\$8,423,690	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$7,815,625	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$373	\$487	\$482
Per Capita Expenditures:	\$346	\$485	\$477
Revenues over (under) Expenditures:	\$608,065	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	121.31%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$9,481,065	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$420	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,729,859	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$5,004,699	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,520,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$156	\$91	\$36
General Obligation Debt over EAV:	1.02%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$958,171	\$7,098,103	\$1,109,046
Per Capita Debt:	\$43	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,805,415	\$7,098,103	\$1,109,046
Per Capita Debt:	\$143	\$91	\$36
General Obligation Debt over EAV:	0.84%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$694,757	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$55	\$40	\$
Revenue Collected During FY 14:	\$461,026	\$1,950,022	\$
Expenditures During FY 14:	\$533,781	\$2,113,567	\$
Per Capita Revenue:	\$37	\$41	\$
Per Capita Expenditures:	\$42	\$42	\$
Operating Income (loss):	-\$72,755	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	116.53%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$622,002	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$49	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$289,801,065	\$200,369,613	\$183,929,732
Per Capita Debt:	\$550	\$367	\$315
General Obligation Debt over EAV:	1.65%	0.75%	0.56%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$18,647,793	\$72,249,424	\$36,590,519
Per Capita Beginning Retained Earnings for FY 14:	\$35	\$121	\$76
Revenue Collected During FY 14:	\$185,945	\$17,371,019	\$17,553,011
Expenditures During FY 14:	\$1,070,504	\$16,537,659	\$16,326,783
Per Capita Revenue:	\$	\$34	\$44
Per Capita Expenditures:	\$2	\$33	\$35
Operating Income (loss):	-\$884,559	\$833,360	-\$442,280
Ratio of Retained Earnings to Expenditures:	1642.50%	526.65%	403.29%
Ending Retained Earnings for FY 14:	\$17,583,060	\$73,559,137	\$38,197,350
Per Capita Ending Retained Earnings:	\$33	\$124	\$75



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:	11/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$75,534,225	
Equalized Assessed Valuation:	\$1,976,338,717	
Population:	111,375	
Employees:		
Full Time:		492
Part Time:		136
Salaries Paid:		\$26,226,521

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 14:	\$14,122,285	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$127	\$398	\$395
Revenue Collected During FY 14:	\$54,556,308	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$54,917,496	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$490	\$487	\$482
Per Capita Expenditures:	\$493	\$485	\$477
Revenues over (under) Expenditures:	-\$361,188	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	21.01%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$11,538,418	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$104	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,410,352	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	-\$2,849,145	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,090,319	\$7,098,103	\$1,109,046
Per Capita Debt:	\$189	\$91	\$36
General Obligation Debt over EAV:	0.88%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,484,183	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$49	\$40	\$
Revenue Collected During FY 14:	\$3,155,111	\$1,950,022	\$
Expenditures During FY 14:	\$3,183,307	\$2,113,567	\$
Per Capita Revenue:	\$28	\$41	\$
Per Capita Expenditures:	\$29	\$42	\$
Operating Income (loss):	-\$28,196	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	171.43%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$5,457,245	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$49	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$37,933,762	\$7,098,103	\$1,109,046
Per Capita Debt:	\$318	\$91	\$36
General Obligation Debt over EAV:	1.50%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,842,489		
Equalized Assessed Valuation:	\$715,545,389		
Population:	52,247		
Employees:			
Full Time:			367
Part Time:			106
Salaries Paid:			\$15,944,061

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$12,212,115	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$234	\$398	\$395
Revenue Collected During FY 14:	\$22,720,889	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$21,882,924	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$435	\$487	\$482
Per Capita Expenditures:	\$419	\$485	\$477
Revenues over (under) Expenditures:	\$837,965	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	61.40%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$13,435,144	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$257	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,411,082	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$1,596,766	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,676,900	\$7,098,103	\$1,109,046
Per Capita Debt:	\$185	\$91	\$36
General Obligation Debt over EAV:	1.04%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$15,325,273	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$293	\$40	\$
Revenue Collected During FY 14:	\$13,047,156	\$1,950,022	\$
Expenditures During FY 14:	\$13,952,970	\$2,113,567	\$
Per Capita Revenue:	\$250	\$41	\$
Per Capita Expenditures:	\$267	\$42	\$
Operating Income (loss):	-\$905,814	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	99.26%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$13,849,685	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$265	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:	Lake County		
Unit Code:	049/000/00	County:	Lake
Fiscal Year End:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$942,447,738		
Equalized Assessed Valuation:	\$22,644,844,107		
Population:	706,327		
Employees:			
Full Time:	2,354		
Part Time:	264		
Salaries Paid:	\$157,921,612		

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 14:	\$330,347,927	\$191,525,018	\$171,167,929
Per Capita Beginning Fund Balance:	\$468	\$348	\$369
Revenue Collected During FY 14:	\$388,400,567	\$244,350,456	\$232,367,017
Expenditures During FY 14:	\$380,014,940	\$240,972,631	\$231,668,260
Per Capita Revenue:	\$550	\$436	\$457
Per Capita Expenditures:	\$538	\$425	\$440
Revenues over (under) Expenditures:	\$8,385,627	\$3,377,825	\$5,038,089
Ratio of Fund Balance to Expenditures:	86.00%	78.98%	84.32%
Ending Fund Balance for FY 14:	\$326,811,314	\$185,237,435	\$162,048,135
Per Capita Ending Fund Balance:	\$463	\$337	\$344

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:	\$198,144,737	\$116,064,258	\$110,374,389
Total Unrestricted Net Assets:	\$82,005,485	\$64,532,784	\$78,123,621



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$159,063,232	\$200,369,613	\$183,929,732
Per Capita Debt:	\$225	\$367	\$315
General Obligation Debt over EAV:	0.53%	0.75%	0.56%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$256,622,261	\$72,249,424	\$36,590,519
Per Capita Beginning Retained Earnings for FY 14:	\$363	\$121	\$76
Revenue Collected During FY 14:	\$39,218,341	\$17,371,019	\$17,553,011
Expenditures During FY 14:	\$40,919,798	\$16,537,659	\$16,326,783
Per Capita Revenue:	\$56	\$34	\$44
Per Capita Expenditures:	\$58	\$33	\$35
Operating Income (loss):	-\$1,701,457	\$833,360	-\$442,280
Ratio of Retained Earnings to Expenditures:	631.04%	526.65%	403.29%
Ending Retained Earnings for FY 14:	\$258,222,096	\$73,559,137	\$38,197,350
Per Capita Ending Retained Earnings:	\$366	\$124	\$75



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 14:	\$46,537,840	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$412	\$398	\$395
Revenue Collected During FY 14:	\$53,322,251	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$51,984,488	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$472	\$487	\$482
Per Capita Expenditures:	\$460	\$485	\$477
Revenues over (under) Expenditures:	\$1,337,763	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	85.85%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$44,629,172	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$395	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,406,117	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$632,649	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$915,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$8	\$91	\$36
General Obligation Debt over EAV:	0.03%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,022,658	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$44	\$40	\$
Revenue Collected During FY 14:	\$5,725,089	\$1,950,022	\$
Expenditures During FY 14:	\$5,378,140	\$2,113,567	\$
Per Capita Revenue:	\$51	\$41	\$
Per Capita Expenditures:	\$48	\$42	\$
Operating Income (loss):	\$346,949	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	99.07%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$5,327,862	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$47	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$543,720	\$7,098,103	\$1,109,046
Per Capita Debt:	\$32	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$813,566	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$49	\$40	\$
Revenue Collected During FY 14:	\$289,368	\$1,950,022	\$
Expenditures During FY 14:	\$198,708	\$2,113,567	\$
Per Capita Revenue:	\$17	\$41	\$
Per Capita Expenditures:	\$12	\$42	\$
Operating Income (loss):	\$90,660	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	455.05%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$904,226	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$54	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,874,689	\$7,098,103	\$1,109,046
Per Capita Debt:	\$54	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,463,564	\$7,098,103	\$1,109,046
Per Capita Debt:	\$38	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,821,437	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$47	\$40	\$
Revenue Collected During FY 14:	\$284,017	\$1,950,022	\$
Expenditures During FY 14:	\$85,438	\$2,113,567	\$
Per Capita Revenue:	\$7	\$41	\$
Per Capita Expenditures:	\$2	\$42	\$
Operating Income (loss):	\$198,579	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	2364.31%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$2,020,016	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$52	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,111,839	\$7,098,103	\$1,109,046
Per Capita Debt:	\$37	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$69,756,441		
Equalized Assessed Valuation:	\$1,567,614,064		
Population:	108,350		
Employees:			
Full Time:			506
Part Time:			48
Salaries Paid:			\$22,400,359

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 14:	\$32,192,917	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$297	\$398	\$395
Revenue Collected During FY 14:	\$50,996,530	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$52,650,084	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$471	\$487	\$482
Per Capita Expenditures:	\$486	\$485	\$477
Revenues over (under) Expenditures:	-\$1,653,554	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	57.69%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$30,375,546	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$280	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,380,481	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$10,001,171	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,549,383	\$7,098,103	\$1,109,046
Per Capita Debt:	\$14	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,235,441	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$21	\$40	\$
Revenue Collected During FY 14:	\$4,508,523	\$1,950,022	\$
Expenditures During FY 14:	\$3,461,026	\$2,113,567	\$
Per Capita Revenue:	\$42	\$41	\$
Per Capita Expenditures:	\$32	\$42	\$
Operating Income (loss):	\$1,047,497	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	93.97%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$3,252,303	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$30	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$642,418	\$7,098,103	\$1,109,046
Per Capita Debt:	\$14	\$91	\$36
General Obligation Debt over EAV:	0.09%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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 14:	\$116,984,301	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$439	\$398	\$395
Revenue Collected During FY 14:	\$107,003,109	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$98,710,047	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$402	\$487	\$482
Per Capita Expenditures:	\$371	\$485	\$477
Revenues over (under) Expenditures:	\$8,293,062	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	123.88%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$122,277,363	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$459	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100,588,862	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$32,370,292	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,083,271	\$7,098,103	\$1,109,046
Per Capita Debt:	\$15	\$91	\$36
General Obligation Debt over EAV:	0.01%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$22,644,734	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$85	\$40	\$
Revenue Collected During FY 14:	\$3,231,976	\$1,950,022	\$
Expenditures During FY 14:	\$2,902,834	\$2,113,567	\$
Per Capita Revenue:	\$12	\$41	\$
Per Capita Expenditures:	\$11	\$42	\$
Operating Income (loss):	\$329,142	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	791.43%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$22,973,876	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$86	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,877,635	\$7,098,103	\$1,109,046
Per Capita Debt:	\$98	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$295,320	\$7,098,103	\$1,109,046
Per Capita Debt:	\$24	\$91	\$36
General Obligation Debt over EAV:	0.03%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,577,237		
Equalized Assessed Valuation:	\$190,637,459		
Population:	13,898		
Employees:			
Full Time:	70		
Part Time:	45		
Salaries Paid:	\$3,590,392		

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 14:	\$9,207,123	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$662	\$398	\$395
Revenue Collected During FY 14:	\$8,892,072	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$8,491,055	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$640	\$487	\$482
Per Capita Expenditures:	\$611	\$485	\$477
Revenues over (under) Expenditures:	\$401,017	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	114.20%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$9,696,716	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$698	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,348,424	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$4,252,059	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,170,933	\$7,098,103	\$1,109,046
Per Capita Debt:	\$84	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$690,026	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$50	\$40	\$
Revenue Collected During FY 14:	\$295,094	\$1,950,022	\$
Expenditures During FY 14:	\$323,176	\$2,113,567	\$
Per Capita Revenue:	\$21	\$41	\$
Per Capita Expenditures:	\$23	\$42	\$
Operating Income (loss):	-\$28,082	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	204.82%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$661,944	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$48	\$39	\$



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 14:	\$7,584,963	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$509	\$398	\$395
Revenue Collected During FY 14:	\$8,734,615	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$8,519,055	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$586	\$487	\$482
Per Capita Expenditures:	\$572	\$485	\$477
Revenues over (under) Expenditures:	\$215,560	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	95.06%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$8,097,852	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$543	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,352,339	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$5,500,513	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$283,370	\$7,098,103	\$1,109,046
Per Capita Debt:	\$19	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$712,348	\$7,098,103	\$1,109,046
Per Capita Debt:	\$22	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,699,242	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$147	\$40	\$
Revenue Collected During FY 14:	\$5,913,520	\$1,950,022	\$
Expenditures During FY 14:	\$5,597,654	\$2,113,567	\$
Per Capita Revenue:	\$185	\$41	\$
Per Capita Expenditures:	\$176	\$42	\$
Operating Income (loss):	\$315,866	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	89.88%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$5,030,951	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$158	\$39	\$



FISCAL YEAR 2014

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:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$286,563,075		
Equalized Assessed Valuation:	\$7,189,697,681		
Population:	307,283		
Employees:			
Full Time:	1,121		
Part Time:	97		
Salaries Paid:	\$66,231,731		

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 14:	\$155,687,760	\$191,525,018	\$171,167,929
Per Capita Beginning Fund Balance:	\$507	\$348	\$369
Revenue Collected During FY 14:	\$150,820,993	\$244,350,456	\$232,367,017
Expenditures During FY 14:	\$143,957,002	\$240,972,631	\$231,668,260
Per Capita Revenue:	\$491	\$436	\$457
Per Capita Expenditures:	\$468	\$425	\$440
Revenues over (under) Expenditures:	\$6,863,991	\$3,377,825	\$5,038,089
Ratio of Fund Balance to Expenditures:	106.01%	78.98%	84.32%
Ending Fund Balance for FY 14:	\$152,610,478	\$185,237,435	\$162,048,135
Per Capita Ending Fund Balance:	\$497	\$337	\$344

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:	\$107,428,692	\$116,064,258	\$110,374,389
Total Unrestricted Net Assets:	\$32,142,348	\$64,532,784	\$78,123,621



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$55,283,516	\$200,369,613	\$183,929,732
Per Capita Debt:	\$180	\$367	\$315
General Obligation Debt over EAV:	0.51%	0.75%	0.56%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$54,533,244	\$72,249,424	\$36,590,519
Per Capita Beginning Retained Earnings for FY 14:	\$177	\$121	\$76
Revenue Collected During FY 14:	\$17,817,616	\$17,371,019	\$17,553,011
Expenditures During FY 14:	\$13,539,221	\$16,537,659	\$16,326,783
Per Capita Revenue:	\$58	\$34	\$44
Per Capita Expenditures:	\$44	\$33	\$35
Operating Income (loss):	\$4,278,395	\$833,360	-\$442,280
Ratio of Retained Earnings to Expenditures:	434.38%	526.65%	403.29%
Ending Retained Earnings for FY 14:	\$58,811,639	\$73,559,137	\$38,197,350
Per Capita Ending Retained Earnings:	\$191	\$124	\$75



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:	<input type="text" value="728"/>
Part Time:	<input type="text" value="120"/>
Salaries Paid:	<input type="text" value="\$35,442,613"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$34,466,469	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$198	\$398	\$395
Revenue Collected During FY 14:	\$84,514,771	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$83,329,347	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$486	\$487	\$482
Per Capita Expenditures:	\$479	\$485	\$477
Revenues over (under) Expenditures:	\$1,185,424	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	41.67%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$34,725,445	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$200	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,838,654	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$10,004,647	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,828,470	\$7,098,103	\$1,109,046
Per Capita Debt:	\$33	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$10,616,074	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$61	\$40	\$
Revenue Collected During FY 14:	\$7,576,025	\$1,950,022	\$
Expenditures During FY 14:	\$8,837,308	\$2,113,567	\$
Per Capita Revenue:	\$44	\$41	\$
Per Capita Expenditures:	\$51	\$42	\$
Operating Income (loss):	-\$1,261,283	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	116.20%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$10,269,170	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$59	\$39	\$



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:	11/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$17,013,173	
Equalized Assessed Valuation:	\$252,402,623	
Population:	12,486	
Employees:		
Full Time:		199
Part Time:		92
Salaries Paid:		\$6,162,625

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 14:	\$6,638,745	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$532	\$398	\$395
Revenue Collected During FY 14:	\$7,171,578	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$7,746,454	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$574	\$487	\$482
Per Capita Expenditures:	\$620	\$485	\$477
Revenues over (under) Expenditures:	-\$574,876	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	78.53%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$6,083,468	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$487	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,401,002	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$1,715,814	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$50,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$4	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$7,122,437	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$570	\$40	\$
Revenue Collected During FY 14:	\$6,245,494	\$1,950,022	\$
Expenditures During FY 14:	\$6,200,485	\$2,113,567	\$
Per Capita Revenue:	\$500	\$41	\$
Per Capita Expenditures:	\$497	\$42	\$
Operating Income (loss):	\$45,009	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	114.63%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$7,107,446	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$569	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Mercer County	
Unit Code:	066/000/00	County: Mercer
Fiscal Year End:	11/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$12,082,967	
Equalized Assessed Valuation:	\$260,242,529	
Population:	164,340	
Employees:		
Full Time:		88
Part Time:		63
Salaries Paid:		\$3,821,790

Blended Component Units

Number Submitted = 1
Mercer County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,538,578	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$40	\$398	\$395
Revenue Collected During FY 14:	\$10,703,491	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$11,860,699	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$65	\$487	\$482
Per Capita Expenditures:	\$72	\$485	\$477
Revenues over (under) Expenditures:	-\$1,157,208	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	50.13%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$5,945,340	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$36	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,915,260	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	-\$1,061,766	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,812,171	\$7,098,103	\$1,109,046
Per Capita Debt:	\$48	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$212,584	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1	\$40	\$
Revenue Collected During FY 14:	\$938,409	\$1,950,022	\$
Expenditures During FY 14:	\$1,196,935	\$2,113,567	\$
Per Capita Revenue:	\$6	\$41	\$
Per Capita Expenditures:	\$7	\$42	\$
Operating Income (loss):	-\$258,526	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	71.46%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$855,320	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$5	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$11,193,182	\$7,098,103	\$1,109,046
Per Capita Debt:	\$334	\$91	\$36
General Obligation Debt over EAV:	0.14%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,835,416	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$144	\$40	\$
Revenue Collected During FY 14:	\$11,732,282	\$1,950,022	\$
Expenditures During FY 14:	\$9,453,088	\$2,113,567	\$
Per Capita Revenue:	\$350	\$41	\$
Per Capita Expenditures:	\$282	\$42	\$
Operating Income (loss):	\$2,279,194	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	44.48%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$4,205,022	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$126	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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 14:	\$13,381,800	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$376	\$398	\$395
Revenue Collected During FY 14:	\$16,106,195	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$15,648,369	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$453	\$487	\$482
Per Capita Expenditures:	\$440	\$485	\$477
Revenues over (under) Expenditures:	\$457,826	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	88.44%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$13,839,626	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$389	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,977,833	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$7,684,470	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$7,098,103	\$1,109,046
Per Capita Debt:	\$	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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 14:	\$6,005,440	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$405	\$398	\$395
Revenue Collected During FY 14:	\$8,253,597	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$8,085,897	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$556	\$487	\$482
Per Capita Expenditures:	\$545	\$485	\$477
Revenues over (under) Expenditures:	\$167,700	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	76.34%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$6,173,140	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$416	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,738,983	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$3,434,157	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$451,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$30	\$91	\$36
General Obligation Debt over EAV:	0.19%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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 14:	\$20,829,483	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$398	\$398	\$395
Revenue Collected During FY 14:	\$28,309,979	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$24,706,955	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$540	\$487	\$482
Per Capita Expenditures:	\$472	\$485	\$477
Revenues over (under) Expenditures:	\$3,603,024	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	85.26%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$21,066,370	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$402	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,398,890	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$7,691,175	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$78,235	\$7,098,103	\$1,109,046
Per Capita Debt:	\$1	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$87,402,369	\$7,098,103	\$1,109,046
Per Capita Debt:	\$469	\$91	\$36
General Obligation Debt over EAV:	0.31%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$18,077,951	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$97	\$40	\$
Revenue Collected During FY 14:	\$16,119,415	\$1,950,022	\$
Expenditures During FY 14:	\$17,758,460	\$2,113,567	\$
Per Capita Revenue:	\$86	\$41	\$
Per Capita Expenditures:	\$95	\$42	\$
Operating Income (loss):	-\$1,639,045	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	92.57%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$16,438,906	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$88	\$39	\$



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 14:	\$5,964,908	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$267	\$398	\$395
Revenue Collected During FY 14:	\$11,590,984	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$11,613,222	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$519	\$487	\$482
Per Capita Expenditures:	\$520	\$485	\$477
Revenues over (under) Expenditures:	-\$22,238	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	50.52%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$5,866,429	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$262	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,464,981	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$401,448	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$516,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$23	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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:	11/30/2014		
Accounting Method:	Combination		
Appropriation or Budget:	\$32,334,646		
Equalized Assessed Valuation:	\$396,067,452		
Population:	16,431		
Employees:			
Full Time:			269
Part Time:			70
Salaries Paid:			\$8,210,447

Blended Component Units

Number Submitted = 1
Piatt County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$10,175,356	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$619	\$398	\$395
Revenue Collected During FY 14:	\$9,954,137	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$8,971,899	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$606	\$487	\$482
Per Capita Expenditures:	\$546	\$485	\$477
Revenues over (under) Expenditures:	\$982,238	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	108.93%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$9,773,292	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$595	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,607,268	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$748,664	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,425,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$330	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,687,834	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$285	\$40	\$
Revenue Collected During FY 14:	\$8,921,125	\$1,950,022	\$
Expenditures During FY 14:	\$9,845,142	\$2,113,567	\$
Per Capita Revenue:	\$543	\$41	\$
Per Capita Expenditures:	\$599	\$42	\$
Operating Income (loss):	-\$924,017	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	52.29%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$5,148,119	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$313	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$572,679	\$7,098,103	\$1,109,046
Per Capita Debt:	\$35	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,246,352	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$77	\$40	\$
Revenue Collected During FY 14:	\$1,406,015	\$1,950,022	\$
Expenditures During FY 14:	\$1,310,021	\$2,113,567	\$
Per Capita Revenue:	\$87	\$41	\$
Per Capita Expenditures:	\$81	\$42	\$
Operating Income (loss):	\$95,994	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	102.47%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$1,342,347	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$83	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Pope County**

Unit Code: **076/000/00** County: **Pope**

Fiscal Year End: **11/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,642,277**

Equalized Assessed Valuation: **\$39,142,968**

Population: **4,470**

Employees:

Full Time: **23**

Part Time: **11**

Salaries Paid: **\$750,375**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,482,550	\$4,585,367	\$3,989,104
Per Capita Beginning Fund Balance:	\$1,227	\$724	\$699
Revenue Collected During FY 14:	\$2,568,843	\$5,237,969	\$4,026,539
Expenditures During FY 14:	\$2,439,670	\$4,770,634	\$4,097,389
Per Capita Revenue:	\$575	\$768	\$664
Per Capita Expenditures:	\$546	\$715	\$620
Revenues over (under) Expenditures:	\$129,173	\$467,335	\$166,030
Ratio of Fund Balance to Expenditures:	228.72%	118.34%	108.96%
Ending Fund Balance for FY 14:	\$5,580,120	\$5,133,543	\$4,275,855
Per Capita Ending Fund Balance:	\$1,248	\$790	\$785

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:	\$2,346,573	\$2,954,577	\$2,415,811
Total Unrestricted Net Assets:	\$1,248,546	\$1,226,297	\$1,248,546



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$719,658	\$56,418
Per Capita Debt:	\$	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,096,103	\$719,658	\$56,418
Per Capita Debt:	\$1,476	\$116	\$7
General Obligation Debt over EAV:	19.89%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$713,994	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$116	\$38	\$
Revenue Collected During FY 14:	\$10,559	\$272,503	\$
Expenditures During FY 14:	\$18,386	\$258,259	\$
Per Capita Revenue:	\$2	\$49	\$
Per Capita Expenditures:	\$3	\$46	\$
Operating Income (loss):	-\$7,827	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	3843.83%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$706,726	\$256,750	\$
Per Capita Ending Retained Earnings:	\$115	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$719,658	\$56,418
Per Capita Debt:	\$	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2014

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:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,427,377		
Equalized Assessed Valuation:	\$447,289,508		
Population:	32,890		
Employees:			
Full Time:			94
Part Time:			34
Salaries Paid:			\$5,686,572

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 14:	\$6,790,935	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$206	\$398	\$395
Revenue Collected During FY 14:	\$10,888,135	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$11,436,185	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$331	\$487	\$482
Per Capita Expenditures:	\$348	\$485	\$477
Revenues over (under) Expenditures:	-\$548,050	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	54.68%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$6,252,885	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$190	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,174,860	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	-\$334,408	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,719,706	\$7,098,103	\$1,109,046
Per Capita Debt:	\$113	\$91	\$36
General Obligation Debt over EAV:	0.15%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,376,824	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$133	\$40	\$
Revenue Collected During FY 14:	\$4,665,634	\$1,950,022	\$
Expenditures During FY 14:	\$5,319,044	\$2,113,567	\$
Per Capita Revenue:	\$142	\$41	\$
Per Capita Expenditures:	\$162	\$42	\$
Operating Income (loss):	-\$653,410	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	69.81%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$3,713,414	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$113	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$61,311	\$7,098,103	\$1,109,046
Per Capita Debt:	\$4	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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:	11/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$81,141,580	
Equalized Assessed Valuation:	\$2,350,460,958	
Population:	146,063	
Employees:		
Full Time:	570	
Part Time:	171	
Salaries Paid:	\$33,362,476	

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 14:	\$22,712,809	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$156	\$398	\$395
Revenue Collected During FY 14:	\$73,384,367	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$74,162,799	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$502	\$487	\$482
Per Capita Expenditures:	\$508	\$485	\$477
Revenues over (under) Expenditures:	-\$778,432	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	30.93%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$22,940,926	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$157	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,452,654	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	-\$258,466	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$30,069,280	\$7,098,103	\$1,109,046
Per Capita Debt:	\$206	\$91	\$36
General Obligation Debt over EAV:	0.90%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Saline County**

Unit Code: **082/000/00** County: **Saline**

Fiscal Year End: **11/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,258,430**

Equalized Assessed Valuation: **\$238,955,070**

Population: **24,913**

Employees:

Full Time: **77**

Part Time: **28**

Salaries Paid: **\$4,699,220**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,388,698	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$377	\$398	\$395
Revenue Collected During FY 14:	\$10,470,809	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$12,163,617	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$420	\$487	\$482
Per Capita Expenditures:	\$488	\$485	\$477
Revenues over (under) Expenditures:	-\$1,692,808	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	63.27%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$7,695,890	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$309	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,882,878	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$2,025,758	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$44,873	\$7,098,103	\$1,109,046
Per Capita Debt:	\$2	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$31,534,121	\$7,098,103	\$1,109,046
Per Capita Debt:	\$160	\$91	\$36
General Obligation Debt over EAV:	0.53%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$47,069	\$719,658	\$56,418
Per Capita Debt:	\$7	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$387,285	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$54	\$38	\$
Revenue Collected During FY 14:	\$399,486	\$272,503	\$
Expenditures During FY 14:	\$493,993	\$258,259	\$
Per Capita Revenue:	\$55	\$49	\$
Per Capita Expenditures:	\$69	\$46	\$
Operating Income (loss):	-\$94,507	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	68.38%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$337,778	\$256,750	\$
Per Capita Ending Retained Earnings:	\$47	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$482,475	\$719,658	\$56,418
Per Capita Debt:	\$92	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,272,884	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$241	\$38	\$
Revenue Collected During FY 14:	\$2,873,145	\$272,503	\$
Expenditures During FY 14:	\$2,774,061	\$258,259	\$
Per Capita Revenue:	\$545	\$49	\$
Per Capita Expenditures:	\$526	\$46	\$
Operating Income (loss):	\$99,084	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	49.46%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$1,371,968	\$256,750	\$
Per Capita Ending Retained Earnings:	\$260	\$45	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Shelby County		
Unit Code:	086/000/00	County:	Shelby
Fiscal Year End:	8/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$11,942,460		
Equalized Assessed Valuation:	\$327,175,979		
Population:	22,893		
Employees:			
Full Time:	77		
Part Time:	32		
Salaries Paid:	\$4,027,448		

Blended Component Units

Number Submitted = 1
Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$10,408,785	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$455	\$398	\$395
Revenue Collected During FY 14:	\$10,990,608	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$10,431,243	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$480	\$487	\$482
Per Capita Expenditures:	\$456	\$485	\$477
Revenues over (under) Expenditures:	\$559,365	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	105.32%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$10,985,931	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$480	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,257,925	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$3,778,380	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$72,667	\$7,098,103	\$1,109,046
Per Capita Debt:	\$3	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$113,150,855	\$7,098,103	\$1,109,046
Per Capita Debt:	\$419	\$91	\$36
General Obligation Debt over EAV:	1.53%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$77,515,154	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$287	\$40	\$
Revenue Collected During FY 14:	\$2,021,752	\$1,950,022	\$
Expenditures During FY 14:	\$14,086,198	\$2,113,567	\$
Per Capita Revenue:	\$7	\$41	\$
Per Capita Expenditures:	\$52	\$42	\$
Operating Income (loss):	-\$12,064,446	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	521.68%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$73,484,216	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$272	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$719,658	\$56,418
Per Capita Debt:	\$	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$10,930,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$229	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,833,865	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$80	\$40	\$
Revenue Collected During FY 14:	\$7,575,367	\$1,950,022	\$
Expenditures During FY 14:	\$7,007,218	\$2,113,567	\$
Per Capita Revenue:	\$159	\$41	\$
Per Capita Expenditures:	\$147	\$42	\$
Operating Income (loss):	\$568,149	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	61.47%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$4,307,014	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$90	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,106,252	\$7,098,103	\$1,109,046
Per Capita Debt:	\$8	\$91	\$36
General Obligation Debt over EAV:	0.01%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$16,635,559	\$7,098,103	\$1,109,046
Per Capita Debt:	\$953	\$91	\$36
General Obligation Debt over EAV:	8.53%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,329,767	\$7,098,103	\$1,109,046
Per Capita Debt:	\$54	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$629,338	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$8	\$40	\$
Revenue Collected During FY 14:	\$319,453	\$1,950,022	\$
Expenditures During FY 14:	\$246,148	\$2,113,567	\$
Per Capita Revenue:	\$4	\$41	\$
Per Capita Expenditures:	\$3	\$42	\$
Operating Income (loss):	\$73,305	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	273.06%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$672,130	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$8	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,935	\$7,098,103	\$1,109,046
Per Capita Debt:	\$1	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Warren County		
Unit Code:	094/000/00	County:	Warren
Fiscal Year End:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,991,893		
Equalized Assessed Valuation:	\$277,217,580		
Population:	17,726		
Employees:			
Full Time:			63
Part Time:			20
Salaries Paid:			\$2,372,965

Blended Component Units

Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,316,618	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$413	\$398	\$395
Revenue Collected During FY 14:	\$7,360,023	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$7,054,419	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$415	\$487	\$482
Per Capita Expenditures:	\$398	\$485	\$477
Revenues over (under) Expenditures:	\$305,604	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	109.48%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$7,723,031	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$436	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,449,576	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$1,132,883	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$79,148	\$7,098,103	\$1,109,046
Per Capita Debt:	\$4	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,065,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$74	\$91	\$36
General Obligation Debt over EAV:	0.46%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$217,221	\$7,098,103	\$1,109,046
Per Capita Debt:	\$13	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$89,675	\$7,098,103	\$1,109,046
Per Capita Debt:	\$6	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$591,713	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$40	\$40	\$
Revenue Collected During FY 14:	\$858,446	\$1,950,022	\$
Expenditures During FY 14:	\$900,207	\$2,113,567	\$
Per Capita Revenue:	\$59	\$41	\$
Per Capita Expenditures:	\$61	\$42	\$
Operating Income (loss):	-\$41,761	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	55.76%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$501,952	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$34	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Whiteside County		
Unit Code:	098/000/00	County:	Whiteside
Fiscal Year End:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,689,707		
Equalized Assessed Valuation:	\$763,347,620		
Population:	57,557		
Employees:			
Full Time:	246		
Part Time:	96		
Salaries Paid:	\$13,519,136		

Blended Component Units

Number Submitted = 1
E911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$29,407,345	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$511	\$398	\$395
Revenue Collected During FY 14:	\$29,921,150	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$30,639,481	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$520	\$487	\$482
Per Capita Expenditures:	\$532	\$485	\$477
Revenues over (under) Expenditures:	-\$718,331	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	93.63%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$28,689,014	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$498	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,316,137	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$6,810,069	\$5,191,952	\$3,391,856



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$131,566	\$7,098,103	\$1,109,046
Per Capita Debt:	\$2	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2014

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$262,822,597	\$191,525,018	\$171,167,929
Per Capita Beginning Fund Balance:	\$383	\$348	\$369
Revenue Collected During FY 14:	\$299,290,011	\$244,350,456	\$232,367,017
Expenditures During FY 14:	\$301,104,682	\$240,972,631	\$231,668,260
Per Capita Revenue:	\$437	\$436	\$457
Per Capita Expenditures:	\$439	\$425	\$440
Revenues over (under) Expenditures:	-\$1,814,671	\$3,377,825	\$5,038,089
Ratio of Fund Balance to Expenditures:	82.65%	78.98%	84.32%
Ending Fund Balance for FY 14:	\$248,862,707	\$185,237,435	\$162,048,135
Per Capita Ending Fund Balance:	\$363	\$337	\$344

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:	\$126,979,237	\$116,064,258	\$110,374,389
Total Unrestricted Net Assets:	\$98,784,791	\$64,532,784	\$78,123,621



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$189,022,642	\$200,369,613	\$183,929,732
Per Capita Debt:	\$276	\$367	\$315
General Obligation Debt over EAV:	0.74%	0.75%	0.56%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$72,249,424	\$36,590,519
Per Capita Beginning Retained Earnings for FY 14:	\$	\$121	\$76
Revenue Collected During FY 14:	\$	\$17,371,019	\$17,553,011
Expenditures During FY 14:	\$	\$16,537,659	\$16,326,783
Per Capita Revenue:	\$	\$34	\$44
Per Capita Expenditures:	\$	\$33	\$35
Operating Income (loss):	\$	\$833,360	-\$442,280
Ratio of Retained Earnings to Expenditures:	0.00%	526.65%	403.29%
Ending Retained Earnings for FY 14:	\$	\$73,559,137	\$38,197,350
Per Capita Ending Retained Earnings:	\$	\$124	\$75



FISCAL YEAR 2014

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 14:	\$20,899,500	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$312	\$398	\$395
Revenue Collected During FY 14:	\$25,296,525	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$23,992,769	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$378	\$487	\$482
Per Capita Expenditures:	\$358	\$485	\$477
Revenues over (under) Expenditures:	\$1,303,756	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	96.93%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$23,255,405	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$347	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,262,760	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	-\$1,516,447	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$30,148,290	\$7,098,103	\$1,109,046
Per Capita Debt:	\$450	\$91	\$36
General Obligation Debt over EAV:	2.75%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$61,666,576	\$191,525,018	\$171,167,929
Per Capita Beginning Fund Balance:	\$214	\$348	\$369
Revenue Collected During FY 14:	\$137,826,252	\$244,350,456	\$232,367,017
Expenditures During FY 14:	\$127,188,820	\$240,972,631	\$231,668,260
Per Capita Revenue:	\$478	\$436	\$457
Per Capita Expenditures:	\$441	\$425	\$440
Revenues over (under) Expenditures:	\$10,637,432	\$3,377,825	\$5,038,089
Ratio of Fund Balance to Expenditures:	48.14%	78.98%	84.32%
Ending Fund Balance for FY 14:	\$61,231,820	\$185,237,435	\$162,048,135
Per Capita Ending Fund Balance:	\$212	\$337	\$344

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:	\$61,063,583	\$116,064,258	\$110,374,389
Total Unrestricted Net Assets:	-\$16,500,620	\$64,532,784	\$78,123,621



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$178,836,822	\$200,369,613	\$183,929,732
Per Capita Debt:	\$620	\$367	\$315
General Obligation Debt over EAV:	0.46%	0.75%	0.56%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$17,331,785	\$72,249,424	\$36,590,519
Per Capita Beginning Retained Earnings for FY 14:	\$60	\$121	\$76
Revenue Collected During FY 14:	\$17,288,406	\$17,371,019	\$17,553,011
Expenditures During FY 14:	\$19,114,345	\$16,537,659	\$16,326,783
Per Capita Revenue:	\$60	\$34	\$44
Per Capita Expenditures:	\$66	\$33	\$35
Operating Income (loss):	-\$1,825,939	\$833,360	-\$442,280
Ratio of Retained Earnings to Expenditures:	79.75%	526.65%	403.29%
Ending Retained Earnings for FY 14:	\$15,242,846	\$73,559,137	\$38,197,350
Per Capita Ending Retained Earnings:	\$53	\$124	\$75



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 14:	\$17,524,311	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$453	\$398	\$395
Revenue Collected During FY 14:	\$16,303,222	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$15,612,502	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$422	\$487	\$482
Per Capita Expenditures:	\$404	\$485	\$477
Revenues over (under) Expenditures:	\$690,720	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	116.96%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$18,259,794	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$472	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,101,114	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$13,019,820	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,107,862	\$7,098,103	\$1,109,046
Per Capita Debt:	\$55	\$91	\$36
General Obligation Debt over EAV:	0.21%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$