



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Adams County**

Unit Code: **001/000/00** County: **Adams**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$38,469,659**

Equalized Assessed Valuation: **\$1,026,636,638**

Population: **67,130**

Employees:

Full Time: **281**

Part Time: **37**

Salaries Paid: **\$13,669,294**

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 YEAR 2014

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 YEAR 2014

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 YEAR 2014

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 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 YEAR 2014

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 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 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 Less Than 10,000

Local Government Profile

Unit Name:	Calhoun County		
Unit Code:	007/000/00	County:	Calhoun
Fiscal Year End:	8/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,038,191		
Equalized Assessed Valuation:	\$70,698,471		
Population:	5,059		
Employees:			
Full Time:			44
Part Time:			12
Salaries Paid:			\$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 YEAR 2014

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:	Carroll County		
Unit Code:	008/000/00	County:	Carroll
Fiscal Year End:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,978,751		
Equalized Assessed Valuation:	\$312,817,172		
Population:	14,910		
Employees:			
Full Time:			65
Part Time:			35
Salaries Paid:			\$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:	\$5,935,254	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$398	\$398	\$395
Revenue Collected During FY 14:	\$7,871,997	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$8,019,018	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$528	\$487	\$482
Per Capita Expenditures:	\$538	\$485	\$477
Revenues over (under) Expenditures:	-\$147,021	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	72.18%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$5,788,233	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$388	\$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:	\$4,213,902	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$1,486,166	\$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:	\$	\$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 YEAR 2014

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 YEAR 2014

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 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:	\$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 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:	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 YEAR 2014

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 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="70"/>
Part Time:	<input type="text" value="30"/>
Salaries Paid:	<input type="text" value="\$3,738,685"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,884,349	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$507	\$398	\$395
Revenue Collected During FY 14:	\$10,310,864	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$9,833,670	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$529	\$487	\$482
Per Capita Expenditures:	\$504	\$485	\$477
Revenues over (under) Expenditures:	\$477,194	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	105.78%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$10,402,429	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$533	\$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:	\$8,666,989	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$1,735,440	\$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:	\$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

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00** County: **Cumberland**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,700,246**

Equalized Assessed Valuation: **\$129,693,808**

Population: **11,253**

Employees:

Full Time: **49**

Part Time: **23**

Salaries Paid: **\$1,822,502**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,307,569	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$383	\$398	\$395
Revenue Collected During FY 14:	\$4,281,113	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$4,371,777	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$380	\$487	\$482
Per Capita Expenditures:	\$388	\$485	\$477
Revenues over (under) Expenditures:	-\$90,664	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	96.49%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$4,218,222	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$375	\$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:	\$1,693,516	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$2,074,706	\$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:	\$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	\$