



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 YEAR 2014

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

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 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 YEAR 2014

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 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 YEAR 2014

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	\$