



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 YEAR 2014

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

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

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 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:	\$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

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	\$