



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,920,000	\$7,875,960	\$980,000
Per Capita Debt:	\$88	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$240,191	\$726,095	\$67,013
Per Capita Debt:	\$26	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

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: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,796,201**

Equalized Assessed Valuation: **\$1,985,337,760**

Population: **17,470**

Employees:

 Full Time: **97**

 Part Time: **97**

 Salaries Paid: **\$4,428,533**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,905,967	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$395	\$400	\$393
Revenue Collected During FY 15:	\$10,525,134	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,891,798	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$602	\$484	\$478
Per Capita Expenditures:	\$623	\$493	\$462
Revenues over (under) Expenditures:	-\$366,664	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	60.04%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,539,303	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$374	\$390	\$385

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:	\$4,434,973	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$2,311,402	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$879,108	\$7,875,960	\$980,000
Per Capita Debt:	\$50	\$90	\$27
General Obligation Debt over EAV:	0.01%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,465,005**

Equalized Assessed Valuation: **\$874,797,758**

Population: **54,165**

Employees:

 Full Time: **190**

 Part Time: **55**

 Salaries Paid: **\$11,800,352**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,807,248	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$403	\$400	\$393
Revenue Collected During FY 15:	\$23,284,726	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$24,019,137	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$430	\$484	\$478
Per Capita Expenditures:	\$443	\$493	\$462
Revenues over (under) Expenditures:	-\$734,411	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	87.11%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$20,923,167	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$386	\$390	\$385

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:	\$18,853,731	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$1,340,428	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,451,102	\$7,875,960	\$980,000
Per Capita Debt:	\$156	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$51,720	\$7,875,960	\$980,000
Per Capita Debt:	\$1	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,721,891**

Equalized Assessed Valuation: **\$606,776,329**

Population: **33,840**

Employees:

Full Time: **120**

Part Time: **14**

Salaries Paid: **\$5,533,486**

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 15:	\$18,073,804	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$534	\$400	\$393
Revenue Collected During FY 15:	\$14,668,651	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$14,476,894	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$433	\$484	\$478
Per Capita Expenditures:	\$428	\$493	\$462
Revenues over (under) Expenditures:	\$191,757	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	126.17%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$18,265,639	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$540	\$390	\$385

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:	\$8,401,843	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$10,815,888	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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: **8/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,114,639**

Equalized Assessed Valuation: **\$64,191,727**

Population: **4,956**

Employees:

Full Time: **43**

Part Time: **18**

Salaries Paid: **\$1,551,910**

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 15:	\$5,125,918	\$5,201,334	\$4,564,900
Per Capita Beginning Fund Balance:	\$1,034	\$804	\$854
Revenue Collected During FY 15:	\$4,080,187	\$4,532,790	\$3,926,198
Expenditures During FY 15:	\$4,146,716	\$4,929,597	\$4,135,773
Per Capita Revenue:	\$823	\$693	\$641
Per Capita Expenditures:	\$837	\$745	\$688
Revenues over (under) Expenditures:	-\$66,529	-\$396,807	\$51,734
Ratio of Fund Balance to Expenditures:	122.01%	114.75%	102.81%
Ending Fund Balance for FY 15:	\$5,059,389	\$4,845,480	\$3,778,997
Per Capita Ending Fund Balance:	\$1,021	\$756	\$601

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:	\$3,543,950	\$2,796,751	\$2,452,325
Total Unrestricted Net Assets:	\$1,515,439	\$1,007,023	\$1,204,676



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,350	\$726,095	\$67,013
Per Capita Debt:	\$	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$543,508	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$110	\$48	\$
Revenue Collected During FY 15:	\$56,985	\$273,296	\$
Expenditures During FY 15:	\$80,092	\$260,674	\$
Per Capita Revenue:	\$11	\$48	\$
Per Capita Expenditures:	\$16	\$47	\$
Operating Income (loss):	-\$23,107	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	649.75%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$520,401	\$288,969	\$
Per Capita Ending Retained Earnings:	\$105	\$50	\$



FISCAL YEAR 2015

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: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,917,368**

Equalized Assessed Valuation: **\$329,293,429**

Population: **14,715**

Employees:

Full Time:	64
Part Time:	46
Salaries Paid:	\$3,016,798

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 15:	\$5,788,233	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$393	\$400	\$393
Revenue Collected During FY 15:	\$7,736,399	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$7,878,517	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$526	\$484	\$478
Per Capita Expenditures:	\$535	\$493	\$462
Revenues over (under) Expenditures:	-\$142,118	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	73.89%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$5,821,115	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$396	\$390	\$385

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:	\$4,210,185	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,268,038	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$175,000	\$7,875,960	\$980,000
Per Capita Debt:	\$12	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$8,817,527	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$686	\$400	\$393
Revenue Collected During FY 15:	\$10,617,720	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,088,729	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$826	\$484	\$478
Per Capita Expenditures:	\$785	\$493	\$462
Revenues over (under) Expenditures:	\$528,991	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	93.77%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$9,460,204	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$736	\$390	\$385

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:	\$3,656,031	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$8,385,954	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$181,426	\$7,875,960	\$980,000
Per Capita Debt:	\$14	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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="793"/>
Part Time:	<input type="text" value="243"/>
Salaries Paid:	<input type="text" value="\$37,196,850"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	<input type="text" value="\$30,961,611"/>	<input type="text" value="\$17,529,200"/>	<input type="text" value="\$10,652,107"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$148"/>	<input type="text" value="\$400"/>	<input type="text" value="\$393"/>
Revenue Collected During FY 15:	<input type="text" value="\$83,667,005"/>	<input type="text" value="\$22,787,328"/>	<input type="text" value="\$13,450,435"/>
Expenditures During FY 15:	<input type="text" value="\$79,275,552"/>	<input type="text" value="\$22,960,574"/>	<input type="text" value="\$12,841,844"/>
Per Capita Revenue:	<input type="text" value="\$401"/>	<input type="text" value="\$484"/>	<input type="text" value="\$478"/>
Per Capita Expenditures:	<input type="text" value="\$380"/>	<input type="text" value="\$493"/>	<input type="text" value="\$462"/>
Revenues over (under) Expenditures:	<input type="text" value="\$4,391,453"/>	<input type="text" value="-\$173,246"/>	<input type="text" value="\$79,637"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="44.39%"/>	<input type="text" value="80.53%"/>	<input type="text" value="87.11%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$35,189,374"/>	<input type="text" value="\$17,137,961"/>	<input type="text" value="\$10,362,299"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$168"/>	<input type="text" value="\$390"/>	<input type="text" value="\$385"/>

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$32,826,900"/>	<input type="text" value="\$10,302,682"/>	<input type="text" value="\$6,960,552"/>
Total Unrestricted Net Assets:	<input type="text" value="-\$15,933,602"/>	<input type="text" value="\$3,488,613"/>	<input type="text" value="\$2,599,337"/>



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$34,568,504	\$7,875,960	\$980,000
Per Capita Debt:	\$166	\$90	\$27
General Obligation Debt over EAV:	0.96%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$20,845,960	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$100	\$40	\$
Revenue Collected During FY 15:	\$14,529,574	\$1,883,877	\$
Expenditures During FY 15:	\$15,408,678	\$2,107,914	\$
Per Capita Revenue:	\$70	\$43	\$
Per Capita Expenditures:	\$74	\$43	\$
Operating Income (loss):	-\$879,104	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	122.06%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$18,807,413	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$90	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Christian County**

Unit Code: 011/000/00 County: Christian

Fiscal Year End: 11/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,447,352

Equalized Assessed Valuation: \$518,520,636

Population: 34,418

Employees:

 Full Time: 166

 Part Time: 65

 Salaries Paid: \$5,232,610

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,606,085	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$337	\$400	\$393
Revenue Collected During FY 15:	\$11,423,950	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$11,754,421	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$332	\$484	\$478
Per Capita Expenditures:	\$342	\$493	\$462
Revenues over (under) Expenditures:	-\$330,471	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	95.91%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$11,273,114	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$328	\$390	\$385

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:	\$6,330,362	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$2,077,151	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$582,000	\$7,875,960	\$980,000
Per Capita Debt:	\$17	\$90	\$27
General Obligation Debt over EAV:	0.11%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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="91"/>
Part Time:	<input type="text" value="68"/>
Salaries Paid:	<input type="text" value="\$3,591,126"/>

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 15:	<input type="text" value="\$9,316,255"/>	<input type="text" value="\$17,529,200"/>	<input type="text" value="\$10,652,107"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$576"/>	<input type="text" value="\$400"/>	<input type="text" value="\$393"/>
Revenue Collected During FY 15:	<input type="text" value="\$11,790,086"/>	<input type="text" value="\$22,787,328"/>	<input type="text" value="\$13,450,435"/>
Expenditures During FY 15:	<input type="text" value="\$10,741,571"/>	<input type="text" value="\$22,960,574"/>	<input type="text" value="\$12,841,844"/>
Per Capita Revenue:	<input type="text" value="\$729"/>	<input type="text" value="\$484"/>	<input type="text" value="\$478"/>
Per Capita Expenditures:	<input type="text" value="\$664"/>	<input type="text" value="\$493"/>	<input type="text" value="\$462"/>
Revenues over (under) Expenditures:	<input type="text" value="\$1,048,515"/>	<input type="text" value="-\$173,246"/>	<input type="text" value="\$79,637"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="96.47%"/>	<input type="text" value="80.53%"/>	<input type="text" value="87.11%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$10,362,299"/>	<input type="text" value="\$17,137,961"/>	<input type="text" value="\$10,362,299"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$640"/>	<input type="text" value="\$390"/>	<input type="text" value="\$385"/>

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$6,711,558"/>	<input type="text" value="\$10,302,682"/>	<input type="text" value="\$6,960,552"/>
Total Unrestricted Net Assets:	<input type="text" value="\$3,650,741"/>	<input type="text" value="\$3,488,613"/>	<input type="text" value="\$2,599,337"/>



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$8,399,136	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$612	\$400	\$393
Revenue Collected During FY 15:	\$7,199,598	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$8,258,253	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$524	\$484	\$478
Per Capita Expenditures:	\$601	\$493	\$462
Revenues over (under) Expenditures:	-\$1,058,655	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	88.89%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$7,340,481	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$535	\$390	\$385

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:	\$5,798,167	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,542,314	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



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:	11/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$19,968,240	
Equalized Assessed Valuation:	\$570,600,699	
Population:	37,907	
Employees:		
	Full Time:	102
	Part Time:	93
	Salaries Paid:	\$5,887,241

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,293,571	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$456	\$400	\$393
Revenue Collected During FY 15:	\$15,200,064	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$15,265,846	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$401	\$484	\$478
Per Capita Expenditures:	\$403	\$493	\$462
Revenues over (under) Expenditures:	-\$65,782	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	112.66%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$17,198,653	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$454	\$390	\$385

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:	\$483,266	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$17,075,840	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,020,221	\$7,875,960	\$980,000
Per Capita Debt:	\$27	\$90	\$27
General Obligation Debt over EAV:	0.17%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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="199"/>
Part Time:	<input type="text" value="34"/>
Salaries Paid:	<input type="text" value="\$8,894,894"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,709,344	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$217	\$400	\$393
Revenue Collected During FY 15:	\$18,076,224	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$17,852,923	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$336	\$484	\$478
Per Capita Expenditures:	\$331	\$493	\$462
Revenues over (under) Expenditures:	\$223,301	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	65.97%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$11,777,112	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$219	\$390	\$385

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:	\$6,453,778	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,320,626	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,105,000	\$7,875,960	\$980,000
Per Capita Debt:	\$21	\$90	\$27
General Obligation Debt over EAV:	0.12%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$547,919	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$10	\$40	\$
Revenue Collected During FY 15:	\$267,273	\$1,883,877	\$
Expenditures During FY 15:	\$309,209	\$2,107,914	\$
Per Capita Revenue:	\$5	\$43	\$
Per Capita Expenditures:	\$6	\$43	\$
Operating Income (loss):	-\$41,936	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	163.64%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$505,983	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$9	\$40	\$



FISCAL YEAR 2015

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="64"/>
Part Time:	<input type="text" value="30"/>
Salaries Paid:	<input type="text" value="\$3,846,959"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,402,429	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$533	\$400	\$393
Revenue Collected During FY 15:	\$9,563,486	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,543,778	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$490	\$484	\$478
Per Capita Expenditures:	\$541	\$493	\$462
Revenues over (under) Expenditures:	-\$980,292	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	89.51%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$9,437,872	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$484	\$390	\$385

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:	\$7,882,017	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,555,852	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$275,303	\$7,875,960	\$980,000
Per Capita Debt:	\$14	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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="46"/>
Part Time:	<input type="text" value="23"/>
Salaries Paid:	<input type="text" value="\$1,870,436"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,218,222	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$375	\$400	\$393
Revenue Collected During FY 15:	\$4,523,641	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$4,527,665	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$402	\$484	\$478
Per Capita Expenditures:	\$402	\$493	\$462
Revenues over (under) Expenditures:	-\$4,024	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	97.81%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$4,428,452	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$394	\$390	\$385

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:	\$1,760,662	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$2,327,790	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$607,983	\$7,875,960	\$980,000
Per Capita Debt:	\$54	\$90	\$27
General Obligation Debt over EAV:	0.26%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$13,105,982	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$794	\$400	\$393
Revenue Collected During FY 15:	\$13,450,435	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$12,246,224	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$814	\$484	\$478
Per Capita Expenditures:	\$741	\$493	\$462
Revenues over (under) Expenditures:	\$1,204,211	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	116.85%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$14,310,193	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$866	\$390	\$385

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:	\$9,944,559	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$4,365,634	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$78,412,300

Equalized Assessed Valuation: \$1,695,232,717

Population: 104,352

Employees:

Full Time:	390
Part Time:	292
Salaries Paid:	\$28,146,780

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 15:	\$36,434,546	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$349	\$400	\$393
Revenue Collected During FY 15:	\$44,366,592	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$45,492,551	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$425	\$484	\$478
Per Capita Expenditures:	\$436	\$493	\$462
Revenues over (under) Expenditures:	-\$1,125,959	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	76.56%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$34,829,698	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$334	\$390	\$385

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:	\$30,086,036	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$13,443,511	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$41,044,945	\$7,875,960	\$980,000
Per Capita Debt:	\$393	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,091,439	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$106	\$40	\$
Revenue Collected During FY 15:	\$14,331,272	\$1,883,877	\$
Expenditures During FY 15:	\$14,229,963	\$2,107,914	\$
Per Capita Revenue:	\$137	\$43	\$
Per Capita Expenditures:	\$136	\$43	\$
Operating Income (loss):	\$101,309	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	65.65%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$9,341,326	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$90	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Douglas County**

Unit Code: 021/000/00 County: Douglas

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$9,659,420

Equalized Assessed Valuation: \$340,244,160

Population: 19,823

Employees:

Full Time:	89
Part Time:	48
Salaries Paid:	\$3,998,234

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,436,737	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$476	\$400	\$393
Revenue Collected During FY 15:	\$9,630,157	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$9,191,241	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$486	\$484	\$478
Per Capita Expenditures:	\$464	\$493	\$462
Revenues over (under) Expenditures:	\$438,916	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	107.99%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$9,925,653	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$501	\$390	\$385

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:	\$8,767,575	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,168,088	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,835,109	\$7,875,960	\$980,000
Per Capita Debt:	\$93	\$90	\$27
General Obligation Debt over EAV:	0.51%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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: 11/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$638,863,043

Equalized Assessed Valuation: \$32,504,572,590

Population: 933,736

Employees:

 Full Time: 2,743

 Part Time: 181

 Salaries Paid: \$169,425,012

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$154,308,978	\$176,634,845	\$162,897,385
Per Capita Beginning Fund Balance:	\$165	\$323	\$343
Revenue Collected During FY 15:	\$332,038,599	\$245,692,953	\$237,385,937
Expenditures During FY 15:	\$336,260,737	\$237,372,897	\$218,085,402
Per Capita Revenue:	\$356	\$436	\$451
Per Capita Expenditures:	\$360	\$419	\$414
Revenues over (under) Expenditures:	-\$4,222,138	\$8,320,056	\$9,656,972
Ratio of Fund Balance to Expenditures:	48.10%	77.02%	81.91%
Ending Fund Balance for FY 15:	\$161,744,945	\$177,135,152	\$168,542,723
Per Capita Ending Fund Balance:	\$173	\$320	\$350

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:	\$117,600,800	\$114,488,379	\$106,729,305
Total Unrestricted Net Assets:	\$13,330,198	\$37,139,415	\$35,906,962



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$440,876,343	\$254,624,558	\$263,070,489
Per Capita Debt:	\$472	\$443	\$455
General Obligation Debt over EAV:	0.57%	0.76%	0.64%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$90,949,013	\$73,534,146	\$38,197,350
Per Capita Beginning Retained Earnings for FY 15:	\$97	\$123	\$75
Revenue Collected During FY 15:	\$24,464,537	\$16,491,576	\$17,781,285
Expenditures During FY 15:	\$24,416,410	\$16,459,472	\$16,693,887
Per Capita Revenue:	\$26	\$33	\$39
Per Capita Expenditures:	\$26	\$33	\$35
Operating Income (loss):	\$48,127	\$32,103	-\$60,207
Ratio of Retained Earnings to Expenditures:	372.69%	665.95%	409.78%
Ending Retained Earnings for FY 15:	\$90,997,140	\$75,789,258	\$39,097,383
Per Capita Ending Retained Earnings:	\$97	\$126	\$72



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Edgar County	
Unit Code:	023/000/00	County: Edgar
Fiscal Year End:	11/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$10,663,310	
Equalized Assessed Valuation:	\$299,515,909	
Population:	18,191	
Employees:		
Full Time:	81	
Part Time:	49	
Salaries Paid:	\$4,014,227	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,260,395	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$234	\$400	\$393
Revenue Collected During FY 15:	\$11,643,597	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$11,757,465	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$640	\$484	\$478
Per Capita Expenditures:	\$646	\$493	\$462
Revenues over (under) Expenditures:	-\$113,868	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	35.10%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$4,126,655	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$227	\$390	\$385

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:	\$574,137	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$3,552,518	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$703,100	\$7,875,960	\$980,000
Per Capita Debt:	\$39	\$90	\$27
General Obligation Debt over EAV:	0.18%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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="45"/>
Part Time:	<input type="text" value="96"/>
Salaries Paid:	<input type="text" value="\$1,083,534"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,609,438	\$5,201,334	\$4,564,900
Per Capita Beginning Fund Balance:	\$388	\$804	\$854
Revenue Collected During FY 15:	\$3,016,200	\$4,532,790	\$3,926,198
Expenditures During FY 15:	\$2,690,189	\$4,929,597	\$4,135,773
Per Capita Revenue:	\$448	\$693	\$641
Per Capita Expenditures:	\$400	\$745	\$688
Revenues over (under) Expenditures:	\$326,011	-\$396,807	\$51,734
Ratio of Fund Balance to Expenditures:	109.12%	114.75%	102.81%
Ending Fund Balance for FY 15:	\$2,935,449	\$4,845,480	\$3,778,997
Per Capita Ending Fund Balance:	\$436	\$756	\$601

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:	\$	\$2,796,751	\$2,452,325
Total Unrestricted Net Assets:	\$2,264,438	\$1,007,023	\$1,204,676



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$185,000	\$726,095	\$67,013
Per Capita Debt:	\$28	\$117	\$10
General Obligation Debt over EAV:	0.30%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$830,327	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$123	\$48	\$
Revenue Collected During FY 15:	\$678,090	\$273,296	\$
Expenditures During FY 15:	\$447,529	\$260,674	\$
Per Capita Revenue:	\$101	\$48	\$
Per Capita Expenditures:	\$67	\$47	\$
Operating Income (loss):	\$230,561	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	237.05%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$1,060,888	\$288,969	\$
Per Capita Ending Retained Earnings:	\$158	\$50	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,491,584	\$7,875,960	\$980,000
Per Capita Debt:	\$72	\$90	\$27
General Obligation Debt over EAV:	0.28%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$4,545,273	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$205	\$400	\$393
Revenue Collected During FY 15:	\$10,316,285	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,096,799	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$466	\$484	\$478
Per Capita Expenditures:	\$456	\$493	\$462
Revenues over (under) Expenditures:	\$219,486	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	47.19%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$4,764,759	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$215	\$390	\$385

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:	\$1,825,713	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$4,803,378	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Ford County**

Unit Code: 027/000/00 County: Ford

Fiscal Year End: 11/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$15,471,467

Equalized Assessed Valuation: \$246,807,025

Population: 14,081

Employees:

 Full Time: 82

 Part Time: 5

 Salaries Paid: \$2,840,869

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 15:	\$6,842,294	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$486	\$400	\$393
Revenue Collected During FY 15:	\$7,612,751	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$8,874,175	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$541	\$484	\$478
Per Capita Expenditures:	\$630	\$493	\$462
Revenues over (under) Expenditures:	-\$1,261,424	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	83.54%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$7,413,658	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$527	\$390	\$385

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:	\$7,240,065	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$173,593	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,050,000	\$7,875,960	\$980,000
Per Capita Debt:	\$75	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$584,089	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$41	\$40	\$
Revenue Collected During FY 15:	\$100,338	\$1,883,877	\$
Expenditures During FY 15:	\$16,116	\$2,107,914	\$
Per Capita Revenue:	\$7	\$43	\$
Per Capita Expenditures:	\$1	\$43	\$
Operating Income (loss):	\$84,222	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	3526.38%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$568,311	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$40	\$40	\$



FISCAL YEAR 2015

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 15:	\$8,700,616	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$218	\$400	\$393
Revenue Collected During FY 15:	\$16,805,379	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$16,721,239	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$422	\$484	\$478
Per Capita Expenditures:	\$420	\$493	\$462
Revenues over (under) Expenditures:	\$84,140	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	50.27%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$8,406,575	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$211	\$390	\$385

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:	\$7,459,925	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$1,835,529	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,719,400	\$7,875,960	\$980,000
Per Capita Debt:	\$93	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Fulton County		
Unit Code:	029/000/00	County:	Fulton
Fiscal Year End:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,119,576		
Equalized Assessed Valuation:	\$441,914,460		
Population:	35,699		
Employees:			
	Full Time:	188	
	Part Time:	93	
	Salaries Paid:	\$8,543,433	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,305,779	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$373	\$400	\$393
Revenue Collected During FY 15:	\$18,370,756	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$17,760,919	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$515	\$484	\$478
Per Capita Expenditures:	\$498	\$493	\$462
Revenues over (under) Expenditures:	\$609,837	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	77.34%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$13,737,019	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$385	\$390	\$385

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:	\$6,960,552	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$5,983,487	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$930,243	\$7,875,960	\$980,000
Per Capita Debt:	\$26	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,790,143	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$50	\$40	\$
Revenue Collected During FY 15:	\$3,076,243	\$1,883,877	\$
Expenditures During FY 15:	\$3,578,844	\$2,107,914	\$
Per Capita Revenue:	\$86	\$43	\$
Per Capita Expenditures:	\$100	\$43	\$
Operating Income (loss):	-\$502,601	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	49.22%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$1,761,507	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$49	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$73,977	\$726,095	\$67,013
Per Capita Debt:	\$13	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

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: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,742,649

Equalized Assessed Valuation: \$179,273,053

Population: 13,629

Employees:

Full Time:	58
Part Time:	22
Salaries Paid:	\$2,592,638

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,302,373	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$462	\$400	\$393
Revenue Collected During FY 15:	\$6,798,357	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$6,810,496	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$499	\$484	\$478
Per Capita Expenditures:	\$500	\$493	\$462
Revenues over (under) Expenditures:	-\$12,139	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	92.95%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,330,545	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$464	\$390	\$385

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:	\$4,137,007	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,529,460	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$36,852	\$7,875,960	\$980,000
Per Capita Debt:	\$3	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Grundy County**

Unit Code: 032/000/00 County: Grundy

Fiscal Year End: 11/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$34,866,818

Equalized Assessed Valuation: \$1,767,587,739

Population: 50,228

Employees:

 Full Time: 178

 Part Time: 60

 Salaries Paid: \$10,260,942

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 15:	\$21,807,524	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$434	\$400	\$393
Revenue Collected During FY 15:	\$26,080,178	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$28,911,590	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$519	\$484	\$478
Per Capita Expenditures:	\$576	\$493	\$462
Revenues over (under) Expenditures:	-\$2,831,412	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	65.63%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$18,976,112	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$378	\$390	\$385

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:	\$11,589,107	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$7,387,005	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,650,205	\$7,875,960	\$980,000
Per Capita Debt:	\$93	\$90	\$27
General Obligation Debt over EAV:	0.24%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,908,944		
Equalized Assessed Valuation:	\$91,127,916		
Population:	8,457		
Employees:			
Full Time:		33	
Part Time:		31	
Salaries Paid:		\$1,418,687	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,994,424	\$5,201,334	\$4,564,900
Per Capita Beginning Fund Balance:	\$1,182	\$804	\$854
Revenue Collected During FY 15:	\$5,574,594	\$4,532,790	\$3,926,198
Expenditures During FY 15:	\$4,914,784	\$4,929,597	\$4,135,773
Per Capita Revenue:	\$659	\$693	\$641
Per Capita Expenditures:	\$581	\$745	\$688
Revenues over (under) Expenditures:	\$659,810	-\$396,807	\$51,734
Ratio of Fund Balance to Expenditures:	218.20%	114.75%	102.81%
Ending Fund Balance for FY 15:	\$10,724,004	\$4,845,480	\$3,778,997
Per Capita Ending Fund Balance:	\$1,268	\$756	\$601

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:	\$3,905,434	\$2,796,751	\$2,452,325
Total Unrestricted Net Assets:	\$2,491,941	\$1,007,023	\$1,204,676



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$60,049	\$726,095	\$67,013
Per Capita Debt:	\$7	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,909,315		
Equalized Assessed Valuation:	\$309,472,201		
Population:	18,543		
Employees:			
Full Time:	102		
Part Time:	81		
Salaries Paid:	\$4,636,233		

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 15:	\$5,738,835	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$309	\$400	\$393
Revenue Collected During FY 15:	\$10,588,874	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,501,152	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$571	\$484	\$478
Per Capita Expenditures:	\$566	\$493	\$462
Revenues over (under) Expenditures:	\$87,722	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	57.19%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,005,380	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$324	\$390	\$385

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:	\$2,659,805	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$4,499,250	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$248,878	\$7,875,960	\$980,000
Per Capita Debt:	\$13	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$215,544	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$12	\$40	\$
Revenue Collected During FY 15:	\$490,752	\$1,883,877	\$
Expenditures During FY 15:	\$606,495	\$2,107,914	\$
Per Capita Revenue:	\$26	\$43	\$
Per Capita Expenditures:	\$33	\$43	\$
Operating Income (loss):	-\$115,743	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	16.46%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$99,801	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$5	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name:	Hardin County		
Unit Code:	035/000/00	County:	Hardin
Fiscal Year End:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,058,207		
Equalized Assessed Valuation:	\$29,906,848		
Population:	4,129		
Employees:			
Full Time:			31
Part Time:			23
Salaries Paid:			\$990,348

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,263,701	\$5,201,334	\$4,564,900
Per Capita Beginning Fund Balance:	\$1,033	\$804	\$854
Revenue Collected During FY 15:	\$2,243,530	\$4,532,790	\$3,926,198
Expenditures During FY 15:	\$2,167,400	\$4,929,597	\$4,135,773
Per Capita Revenue:	\$543	\$693	\$641
Per Capita Expenditures:	\$525	\$745	\$688
Revenues over (under) Expenditures:	\$76,130	-\$396,807	\$51,734
Ratio of Fund Balance to Expenditures:	199.42%	114.75%	102.81%
Ending Fund Balance for FY 15:	\$4,322,231	\$4,845,480	\$3,778,997
Per Capita Ending Fund Balance:	\$1,047	\$756	\$601

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:	\$3,719,779	\$2,796,751	\$2,452,325
Total Unrestricted Net Assets:	\$602,452	\$1,007,023	\$1,204,676



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$726,095	\$67,013
Per Capita Debt:	\$	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$60,949	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$15	\$48	\$
Revenue Collected During FY 15:	\$53,803	\$273,296	\$
Expenditures During FY 15:	\$74,558	\$260,674	\$
Per Capita Revenue:	\$13	\$48	\$
Per Capita Expenditures:	\$18	\$47	\$
Operating Income (loss):	-\$20,755	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	77.52%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$57,794	\$288,969	\$
Per Capita Ending Retained Earnings:	\$14	\$50	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$295,000	\$726,095	\$67,013
Per Capita Debt:	\$43	\$117	\$10
General Obligation Debt over EAV:	0.22%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

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 15:	\$20,125,540	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$399	\$400	\$393
Revenue Collected During FY 15:	\$25,175,701	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$23,073,949	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$499	\$484	\$478
Per Capita Expenditures:	\$457	\$493	\$462
Revenues over (under) Expenditures:	\$2,101,752	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	90.59%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$20,902,848	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$414	\$390	\$385

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:	\$16,757,515	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$6,684,909	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,335,103	\$7,875,960	\$980,000
Per Capita Debt:	\$106	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,857,373	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$136	\$40	\$
Revenue Collected During FY 15:	\$5,328,098	\$1,883,877	\$
Expenditures During FY 15:	\$5,754,599	\$2,107,914	\$
Per Capita Revenue:	\$106	\$43	\$
Per Capita Expenditures:	\$114	\$43	\$
Operating Income (loss):	-\$426,501	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	129.22%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$7,436,090	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$147	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,034,389		
Equalized Assessed Valuation:	\$484,589,602		
Population:	28,982		
Employees:			
Full Time:	99		
Part Time:	58		
Salaries Paid:	\$4,850,087		

Blended Component Units

Number Submitted = 1
 IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,487,633	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$362	\$400	\$393
Revenue Collected During FY 15:	\$12,464,712	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$11,616,164	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$430	\$484	\$478
Per Capita Expenditures:	\$401	\$493	\$462
Revenues over (under) Expenditures:	\$848,548	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	97.99%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$11,382,324	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$393	\$390	\$385

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:	\$9,887,156	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$6,397,631	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$158,841	\$7,875,960	\$980,000
Per Capita Debt:	\$5	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$444,486	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$15	\$40	\$
Revenue Collected During FY 15:	\$596,336	\$1,883,877	\$
Expenditures During FY 15:	\$278,032	\$2,107,914	\$
Per Capita Revenue:	\$21	\$43	\$
Per Capita Expenditures:	\$10	\$43	\$
Operating Income (loss):	\$318,304	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	207.14%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$575,922	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$20	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Jackson County		
Unit Code:	039/000/00	County:	Jackson
Fiscal Year End:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,641,029		
Equalized Assessed Valuation:	\$716,602,190		
Population:	59,362		
Employees:			
Full Time:		261	
Part Time:		69	
Salaries Paid:		\$13,966,922	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$12,505,960	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$211	\$400	\$393
Revenue Collected During FY 15:	\$23,447,076	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$22,632,786	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$395	\$484	\$478
Per Capita Expenditures:	\$381	\$493	\$462
Revenues over (under) Expenditures:	\$814,290	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	65.92%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$14,920,250	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$251	\$390	\$385

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:	\$8,333,312	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$1,855,742	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,345,000	\$7,875,960	\$980,000
Per Capita Debt:	\$73	\$90	\$27
General Obligation Debt over EAV:	0.61%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,334,271	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$56	\$40	\$
Revenue Collected During FY 15:	\$3,958,751	\$1,883,877	\$
Expenditures During FY 15:	\$4,858,273	\$2,107,914	\$
Per Capita Revenue:	\$67	\$43	\$
Per Capita Expenditures:	\$82	\$43	\$
Operating Income (loss):	-\$899,522	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	45.26%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$2,198,803	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$37	\$40	\$



FISCAL YEAR 2015

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="71"/>
Part Time:	<input type="text" value="20"/>
Salaries Paid:	<input type="text" value="\$3,507,846"/>

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 15:	<input type="text" value="\$10,844,960"/>	<input type="text" value="\$5,201,334"/>	<input type="text" value="\$4,564,900"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$1,131"/>	<input type="text" value="\$804"/>	<input type="text" value="\$854"/>
Revenue Collected During FY 15:	<input type="text" value="\$10,368,066"/>	<input type="text" value="\$4,532,790"/>	<input type="text" value="\$3,926,198"/>
Expenditures During FY 15:	<input type="text" value="\$9,961,422"/>	<input type="text" value="\$4,929,597"/>	<input type="text" value="\$4,135,773"/>
Per Capita Revenue:	<input type="text" value="\$1,081"/>	<input type="text" value="\$693"/>	<input type="text" value="\$641"/>
Per Capita Expenditures:	<input type="text" value="\$1,039"/>	<input type="text" value="\$745"/>	<input type="text" value="\$688"/>
Revenues over (under) Expenditures:	<input type="text" value="\$406,644"/>	<input type="text" value="-\$396,807"/>	<input type="text" value="\$51,734"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="112.95%"/>	<input type="text" value="114.75%"/>	<input type="text" value="102.81%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$11,251,604"/>	<input type="text" value="\$4,845,480"/>	<input type="text" value="\$3,778,997"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$1,173"/>	<input type="text" value="\$756"/>	<input type="text" value="\$601"/>

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$8,438,568"/>	<input type="text" value="\$2,796,751"/>	<input type="text" value="\$2,452,325"/>
Total Unrestricted Net Assets:	<input type="text" value="\$2,813,036"/>	<input type="text" value="\$1,007,023"/>	<input type="text" value="\$1,204,676"/>



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$38,280	\$726,095	\$67,013
Per Capita Debt:	\$4	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$12,128,714	\$7,875,960	\$980,000
Per Capita Debt:	\$312	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$9,481,065	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$424	\$400	\$393
Revenue Collected During FY 15:	\$8,323,805	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$8,454,690	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$372	\$484	\$478
Per Capita Expenditures:	\$378	\$493	\$462
Revenues over (under) Expenditures:	-\$130,885	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	110.66%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$9,355,732	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$418	\$390	\$385

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:	\$3,277,496	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$5,720,922	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,183,746	\$7,875,960	\$980,000
Per Capita Debt:	\$142	\$90	\$27
General Obligation Debt over EAV:	0.90%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$622,408	\$7,875,960	\$980,000
Per Capita Debt:	\$28	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Johnson County**

Unit Code: 044/000/00 County: Johnson

Fiscal Year End: 11/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$9,378,660

Equalized Assessed Valuation: \$158,001,349

Population: 12,762

Employees:

Full Time:	56
Part Time:	34
Salaries Paid:	\$2,218,788

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,082,833	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$555	\$400	\$393
Revenue Collected During FY 15:	\$6,146,730	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$5,851,435	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$482	\$484	\$478
Per Capita Expenditures:	\$459	\$493	\$462
Revenues over (under) Expenditures:	\$295,295	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	123.53%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$7,228,128	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$566	\$390	\$385

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:	\$2,216,471	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$3,422,328	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,589,329	\$7,875,960	\$980,000
Per Capita Debt:	\$125	\$90	\$27
General Obligation Debt over EAV:	0.69%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$622,002	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$49	\$40	\$
Revenue Collected During FY 15:	\$362,301	\$1,883,877	\$
Expenditures During FY 15:	\$443,901	\$2,107,914	\$
Per Capita Revenue:	\$28	\$43	\$
Per Capita Expenditures:	\$35	\$43	\$
Operating Income (loss):	-\$81,600	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	160.89%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$714,210	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$56	\$40	\$



FISCAL YEAR 2015

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 15:	\$171,485,792	\$176,634,845	\$162,897,385
Per Capita Beginning Fund Balance:	\$323	\$323	\$343
Revenue Collected During FY 15:	\$174,808,606	\$245,692,953	\$237,385,937
Expenditures During FY 15:	\$159,690,081	\$237,372,897	\$218,085,402
Per Capita Revenue:	\$329	\$436	\$451
Per Capita Expenditures:	\$301	\$419	\$414
Revenues over (under) Expenditures:	\$15,118,525	\$8,320,056	\$9,656,972
Ratio of Fund Balance to Expenditures:	109.80%	77.02%	81.91%
Ending Fund Balance for FY 15:	\$175,340,501	\$177,135,152	\$168,542,723
Per Capita Ending Fund Balance:	\$330	\$320	\$350

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:	\$86,619,535	\$114,488,379	\$106,729,305
Total Unrestricted Net Assets:	\$103,626,856	\$37,139,415	\$35,906,962



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$278,832,449	\$254,624,558	\$263,070,489
Per Capita Debt:	\$525	\$443	\$455
General Obligation Debt over EAV:	1.49%	0.76%	0.64%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$17,583,060	\$73,534,146	\$38,197,350
Per Capita Beginning Retained Earnings for FY 15:	\$33	\$123	\$75
Revenue Collected During FY 15:	\$155,422	\$16,491,576	\$17,781,285
Expenditures During FY 15:	\$693,967	\$16,459,472	\$16,693,887
Per Capita Revenue:	\$	\$33	\$39
Per Capita Expenditures:	\$1	\$33	\$35
Operating Income (loss):	-\$538,545	\$32,103	-\$60,207
Ratio of Retained Earnings to Expenditures:	2431.81%	665.95%	409.78%
Ending Retained Earnings for FY 15:	\$16,875,940	\$75,789,258	\$39,097,383
Per Capita Ending Retained Earnings:	\$32	\$126	\$72



FISCAL YEAR 2015

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: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$69,425,087**

Equalized Assessed Valuation: **\$2,002,264,255**

Population: **110,879**

Employees:

Full Time: **449**

Part Time: **99**

Salaries Paid: **\$23,130,225**

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 15:	\$11,538,416	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$104	\$400	\$393
Revenue Collected During FY 15:	\$50,384,003	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$47,565,587	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$454	\$484	\$478
Per Capita Expenditures:	\$429	\$493	\$462
Revenues over (under) Expenditures:	\$2,818,416	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	25.52%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$12,139,243	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$109	\$390	\$385

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:	\$14,593,038	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$18,952,828	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$44,123,900	\$7,875,960	\$980,000
Per Capita Debt:	\$398	\$90	\$27
General Obligation Debt over EAV:	0.81%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,182,808	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$47	\$40	\$
Revenue Collected During FY 15:	\$3,282,839	\$1,883,877	\$
Expenditures During FY 15:	\$3,312,918	\$2,107,914	\$
Per Capita Revenue:	\$30	\$43	\$
Per Capita Expenditures:	\$30	\$43	\$
Operating Income (loss):	-\$30,079	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	155.53%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$5,152,729	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$46	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$35,913,762	\$7,875,960	\$980,000
Per Capita Debt:	\$296	\$90	\$27
General Obligation Debt over EAV:	1.42%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,183,069**

Equalized Assessed Valuation: **\$731,425,276**

Population: **51,441**

Employees:

 Full Time: **370**

 Part Time: **73**

 Salaries Paid: **\$16,062,878**

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 15:	\$13,435,144	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$261	\$400	\$393
Revenue Collected During FY 15:	\$22,768,980	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$21,582,506	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$443	\$484	\$478
Per Capita Expenditures:	\$420	\$493	\$462
Revenues over (under) Expenditures:	\$1,186,474	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	67.64%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$14,597,391	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$284	\$390	\$385

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:	\$17,135,868	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$3,295,049	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,424,813	\$7,875,960	\$980,000
Per Capita Debt:	\$183	\$90	\$27
General Obligation Debt over EAV:	0.92%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$13,849,685	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$269	\$40	\$
Revenue Collected During FY 15:	\$11,743,064	\$1,883,877	\$
Expenditures During FY 15:	\$12,629,984	\$2,107,914	\$
Per Capita Revenue:	\$228	\$43	\$
Per Capita Expenditures:	\$246	\$43	\$
Operating Income (loss):	-\$886,920	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	108.37%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$13,686,787	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$266	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,015,898,957		
Equalized Assessed Valuation:	\$23,436,709,963		
Population:	707,461		
Employees:			
	Full Time:	2,354	
	Part Time:	255	
	Salaries Paid:	\$160,379,521	

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 15:	\$271,309,296	\$176,634,845	\$162,897,385
Per Capita Beginning Fund Balance:	\$383	\$323	\$343
Revenue Collected During FY 15:	\$380,111,058	\$245,692,953	\$237,385,937
Expenditures During FY 15:	\$372,396,361	\$237,372,897	\$218,085,402
Per Capita Revenue:	\$537	\$436	\$451
Per Capita Expenditures:	\$526	\$419	\$414
Revenues over (under) Expenditures:	\$7,714,697	\$8,320,056	\$9,656,972
Ratio of Fund Balance to Expenditures:	72.66%	77.02%	81.91%
Ending Fund Balance for FY 15:	\$270,581,752	\$177,135,152	\$168,542,723
Per Capita Ending Fund Balance:	\$382	\$320	\$350

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:	\$203,013,867	\$114,488,379	\$106,729,305
Total Unrestricted Net Assets:	\$69,476,927	\$37,139,415	\$35,906,962



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$247,308,528	\$254,624,558	\$263,070,489
Per Capita Debt:	\$350	\$443	\$455
General Obligation Debt over EAV:	0.88%	0.76%	0.64%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$258,618,316	\$73,534,146	\$38,197,350
Per Capita Beginning Retained Earnings for FY 15:	\$366	\$123	\$75
Revenue Collected During FY 15:	\$38,766,925	\$16,491,576	\$17,781,285
Expenditures During FY 15:	\$40,258,683	\$16,459,472	\$16,693,887
Per Capita Revenue:	\$55	\$33	\$39
Per Capita Expenditures:	\$57	\$33	\$35
Operating Income (loss):	-\$1,491,758	\$32,103	-\$60,207
Ratio of Retained Earnings to Expenditures:	675.79%	665.95%	409.78%
Ending Retained Earnings for FY 15:	\$272,063,655	\$75,789,258	\$39,097,383
Per Capita Ending Retained Earnings:	\$385	\$126	\$72



FISCAL YEAR 2015

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 15:	\$44,629,172	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$392	\$400	\$393
Revenue Collected During FY 15:	\$52,343,555	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$52,577,541	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$459	\$484	\$478
Per Capita Expenditures:	\$462	\$493	\$462
Revenues over (under) Expenditures:	-\$233,986	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	79.36%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$41,724,824	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$366	\$390	\$385

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:	\$28,405,083	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$7,389,719	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$105,000	\$7,875,960	\$980,000
Per Capita Debt:	\$1	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,327,862	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$47	\$40	\$
Revenue Collected During FY 15:	\$5,610,332	\$1,883,877	\$
Expenditures During FY 15:	\$5,383,341	\$2,107,914	\$
Per Capita Revenue:	\$49	\$43	\$
Per Capita Expenditures:	\$47	\$43	\$
Operating Income (loss):	\$226,991	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	96.33%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$5,185,982	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$46	\$40	\$



FISCAL YEAR 2015

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 15:	\$4,677,894	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$279	\$400	\$393
Revenue Collected During FY 15:	\$6,112,372	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$7,156,667	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$365	\$484	\$478
Per Capita Expenditures:	\$427	\$493	\$462
Revenues over (under) Expenditures:	-\$1,044,295	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	50.77%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$3,633,599	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$217	\$390	\$385

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:	\$2,613,454	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,020,145	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$368,866	\$7,875,960	\$980,000
Per Capita Debt:	\$22	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$904,226	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$54	\$40	\$
Revenue Collected During FY 15:	\$215,605	\$1,883,877	\$
Expenditures During FY 15:	\$227,265	\$2,107,914	\$
Per Capita Revenue:	\$13	\$43	\$
Per Capita Expenditures:	\$14	\$43	\$
Operating Income (loss):	-\$11,660	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	392.74%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$892,566	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$53	\$40	\$



FISCAL YEAR 2015

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 15:	\$19,146,669	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$551	\$400	\$393
Revenue Collected During FY 15:	\$18,880,537	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$20,157,972	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$544	\$484	\$478
Per Capita Expenditures:	\$580	\$493	\$462
Revenues over (under) Expenditures:	-\$1,277,435	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	89.62%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$18,065,222	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$520	\$390	\$385

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:	\$9,468,888	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$8,358,422	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$208,041	\$7,875,960	\$980,000
Per Capita Debt:	\$6	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,020,016	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$53	\$40	\$
Revenue Collected During FY 15:	\$326	\$1,883,877	\$
Expenditures During FY 15:	\$84,671	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$2	\$43	\$
Operating Income (loss):	-\$84,345	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	2286.11%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$1,935,671	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$51	\$40	\$



FISCAL YEAR 2015

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 15:	\$10,652,107	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$361	\$400	\$393
Revenue Collected During FY 15:	\$13,797,906	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$14,441,688	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$468	\$484	\$478
Per Capita Expenditures:	\$490	\$493	\$462
Revenues over (under) Expenditures:	-\$643,782	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	69.58%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$10,049,033	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$341	\$390	\$385

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:	\$5,248,232	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$4,145,853	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,245,816	\$7,875,960	\$980,000
Per Capita Debt:	\$42	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$72,865,377		
Equalized Assessed Valuation:	\$1,567,171,397		
Population:	107,303		
Employees:			
Full Time:			483
Part Time:			43
Salaries Paid:			\$22,975,639

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 15:	\$30,375,546	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$283	\$400	\$393
Revenue Collected During FY 15:	\$51,487,637	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$52,988,216	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$480	\$484	\$478
Per Capita Expenditures:	\$494	\$493	\$462
Revenues over (under) Expenditures:	-\$1,500,579	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	54.07%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$28,650,267	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$267	\$390	\$385

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:	\$18,536,827	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$891,882	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,192,562	\$7,875,960	\$980,000
Per Capita Debt:	\$11	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,252,303	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$30	\$40	\$
Revenue Collected During FY 15:	\$4,645,933	\$1,883,877	\$
Expenditures During FY 15:	\$3,470,239	\$2,107,914	\$
Per Capita Revenue:	\$43	\$43	\$
Per Capita Expenditures:	\$32	\$43	\$
Operating Income (loss):	\$1,175,694	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	127.60%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$4,427,997	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$41	\$40	\$



FISCAL YEAR 2015

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 15:	\$16,128,725	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$347	\$400	\$393
Revenue Collected During FY 15:	\$13,391,683	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$15,275,030	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$288	\$484	\$478
Per Capita Expenditures:	\$329	\$493	\$462
Revenues over (under) Expenditures:	-\$1,883,347	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	93.31%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$14,253,478	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$307	\$390	\$385

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:	\$7,223,985	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$7,029,493	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$535,948	\$7,875,960	\$980,000
Per Capita Debt:	\$12	\$90	\$27
General Obligation Debt over EAV:	0.08%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Madison County**

Unit Code: **057/000/00** County: **Madison**

Fiscal Year End: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$136,290,356**

Equalized Assessed Valuation: **\$4,981,401,698**

Population: **266,209**

Employees:

 Full Time: **768**

 Part Time: **147**

 Salaries Paid: **\$45,244,935**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$122,277,363	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$459	\$400	\$393
Revenue Collected During FY 15:	\$105,651,573	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$100,743,840	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$397	\$484	\$478
Per Capita Expenditures:	\$378	\$493	\$462
Revenues over (under) Expenditures:	\$4,907,733	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	123.11%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$124,029,351	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$466	\$390	\$385

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:	\$104,307,594	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$26,926,061	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,775,653	\$7,875,960	\$980,000
Per Capita Debt:	\$10	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$22,973,876	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$86	\$40	\$
Revenue Collected During FY 15:	\$3,433,276	\$1,883,877	\$
Expenditures During FY 15:	\$2,933,648	\$2,107,914	\$
Per Capita Revenue:	\$13	\$43	\$
Per Capita Expenditures:	\$11	\$43	\$
Operating Income (loss):	\$499,628	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	802.19%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$23,533,488	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$88	\$40	\$



FISCAL YEAR 2015

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 15:	\$7,530,494	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$195	\$400	\$393
Revenue Collected During FY 15:	\$11,357,497	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$11,076,644	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$294	\$484	\$478
Per Capita Expenditures:	\$287	\$493	\$462
Revenues over (under) Expenditures:	\$280,853	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	65.16%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$7,217,257	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$187	\$390	\$385

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:	\$6,308,507	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$2,066,833	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,220,780	\$7,875,960	\$980,000
Per Capita Debt:	\$84	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$297,339	\$7,875,960	\$980,000
Per Capita Debt:	\$24	\$90	\$27
General Obligation Debt over EAV:	0.02%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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="69"/>
Part Time:	<input type="text" value="42"/>
Salaries Paid:	<input type="text" value="\$3,665,219"/>

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 15:	<input type="text" value="\$9,696,716"/>	<input type="text" value="\$17,529,200"/>	<input type="text" value="\$10,652,107"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$708"/>	<input type="text" value="\$400"/>	<input type="text" value="\$393"/>
Revenue Collected During FY 15:	<input type="text" value="\$8,685,148"/>	<input type="text" value="\$22,787,328"/>	<input type="text" value="\$13,450,435"/>
Expenditures During FY 15:	<input type="text" value="\$8,575,657"/>	<input type="text" value="\$22,960,574"/>	<input type="text" value="\$12,841,844"/>
Per Capita Revenue:	<input type="text" value="\$634"/>	<input type="text" value="\$484"/>	<input type="text" value="\$478"/>
Per Capita Expenditures:	<input type="text" value="\$626"/>	<input type="text" value="\$493"/>	<input type="text" value="\$462"/>
Revenues over (under) Expenditures:	<input type="text" value="\$109,491"/>	<input type="text" value="-\$173,246"/>	<input type="text" value="\$79,637"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="114.35%"/>	<input type="text" value="80.53%"/>	<input type="text" value="87.11%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$9,806,207"/>	<input type="text" value="\$17,137,961"/>	<input type="text" value="\$10,362,299"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$716"/>	<input type="text" value="\$390"/>	<input type="text" value="\$385"/>

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$4,114,571"/>	<input type="text" value="\$10,302,682"/>	<input type="text" value="\$6,960,552"/>
Total Unrestricted Net Assets:	<input type="text" value="\$2,161,091"/>	<input type="text" value="\$3,488,613"/>	<input type="text" value="\$2,599,337"/>



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,224,715	\$7,875,960	\$980,000
Per Capita Debt:	\$89	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$661,944	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$48	\$40	\$
Revenue Collected During FY 15:	\$305,095	\$1,883,877	\$
Expenditures During FY 15:	\$333,175	\$2,107,914	\$
Per Capita Revenue:	\$22	\$43	\$
Per Capita Expenditures:	\$24	\$43	\$
Operating Income (loss):	-\$28,080	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	190.25%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$633,864	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$46	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,803,680	\$7,875,960	\$980,000
Per Capita Debt:	\$122	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$8,491,980	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$266	\$400	\$393
Revenue Collected During FY 15:	\$13,309,502	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$12,251,887	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$417	\$484	\$478
Per Capita Expenditures:	\$384	\$493	\$462
Revenues over (under) Expenditures:	\$1,057,615	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	77.10%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$9,446,148	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$296	\$390	\$385

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:	\$6,994,073	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$5,101,950	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,781,321	\$7,875,960	\$980,000
Per Capita Debt:	\$150	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,030,950	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$158	\$40	\$
Revenue Collected During FY 15:	\$6,090,207	\$1,883,877	\$
Expenditures During FY 15:	\$5,811,925	\$2,107,914	\$
Per Capita Revenue:	\$191	\$43	\$
Per Capita Expenditures:	\$182	\$43	\$
Operating Income (loss):	\$278,282	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	86.92%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$5,051,530	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$158	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$296,660,623		
Equalized Assessed Valuation:	\$6,934,119,488		
Population:	307,343		
Employees:			
Full Time:	1,044		
Part Time:	85		
Salaries Paid:	\$65,652,495		

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 15:	\$152,610,478	\$176,634,845	\$162,897,385
Per Capita Beginning Fund Balance:	\$497	\$323	\$343
Revenue Collected During FY 15:	\$150,399,657	\$245,692,953	\$237,385,937
Expenditures During FY 15:	\$154,172,198	\$237,372,897	\$218,085,402
Per Capita Revenue:	\$489	\$436	\$451
Per Capita Expenditures:	\$502	\$419	\$414
Revenues over (under) Expenditures:	-\$3,772,541	\$8,320,056	\$9,656,972
Ratio of Fund Balance to Expenditures:	91.16%	77.02%	81.91%
Ending Fund Balance for FY 15:	\$140,539,944	\$177,135,152	\$168,542,723
Per Capita Ending Fund Balance:	\$457	\$320	\$350

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:	\$95,857,810	\$114,488,379	\$106,729,305
Total Unrestricted Net Assets:	\$25,775,187	\$37,139,415	\$35,906,962



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$80,116,610	\$254,624,558	\$263,070,489
Per Capita Debt:	\$261	\$443	\$455
General Obligation Debt over EAV:	0.39%	0.76%	0.64%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$58,811,639	\$73,534,146	\$38,197,350
Per Capita Beginning Retained Earnings for FY 15:	\$191	\$123	\$75
Revenue Collected During FY 15:	\$16,016,845	\$16,491,576	\$17,781,285
Expenditures During FY 15:	\$13,721,635	\$16,459,472	\$16,693,887
Per Capita Revenue:	\$52	\$33	\$39
Per Capita Expenditures:	\$45	\$33	\$35
Operating Income (loss):	\$2,295,210	\$32,103	-\$60,207
Ratio of Retained Earnings to Expenditures:	446.88%	665.95%	409.78%
Ending Retained Earnings for FY 15:	\$61,318,825	\$75,789,258	\$39,097,383
Per Capita Ending Retained Earnings:	\$200	\$126	\$72



FISCAL YEAR 2015

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 15:	\$34,725,443	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$201	\$400	\$393
Revenue Collected During FY 15:	\$82,825,754	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$80,000,964	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$478	\$484	\$478
Per Capita Expenditures:	\$462	\$493	\$462
Revenues over (under) Expenditures:	\$2,824,790	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	45.96%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$36,764,779	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$212	\$390	\$385

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:	\$19,631,994	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$9,039,203	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,423,980	\$7,875,960	\$980,000
Per Capita Debt:	\$26	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,269,170	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$59	\$40	\$
Revenue Collected During FY 15:	\$7,720,536	\$1,883,877	\$
Expenditures During FY 15:	\$8,736,775	\$2,107,914	\$
Per Capita Revenue:	\$45	\$43	\$
Per Capita Expenditures:	\$50	\$43	\$
Operating Income (loss):	-\$1,016,239	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	105.35%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$9,203,943	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$53	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,742,617		
Equalized Assessed Valuation:	\$267,434,226		
Population:	12,486		
Employees:			
Full Time:			205
Part Time:			88
Salaries Paid:			\$6,331,802

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 15:	\$6,083,468	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$487	\$400	\$393
Revenue Collected During FY 15:	\$6,901,966	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$6,542,156	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$553	\$484	\$478
Per Capita Expenditures:	\$524	\$493	\$462
Revenues over (under) Expenditures:	\$359,810	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	99.41%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,503,278	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$521	\$390	\$385

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:	\$5,754,384	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,680,229	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,000	\$7,875,960	\$980,000
Per Capita Debt:	\$3	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$7,107,446	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$569	\$40	\$
Revenue Collected During FY 15:	\$8,232,934	\$1,883,877	\$
Expenditures During FY 15:	\$7,152,893	\$2,107,914	\$
Per Capita Revenue:	\$659	\$43	\$
Per Capita Expenditures:	\$573	\$43	\$
Operating Income (loss):	\$1,080,041	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	109.84%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$7,857,038	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$629	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,319,137		
Equalized Assessed Valuation:	\$258,942,058		
Population:	16,434		
Employees:			
Full Time:	115		
Part Time:	29		
Salaries Paid:	\$1,268,794		

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 15:	\$5,945,340	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$362	\$400	\$393
Revenue Collected During FY 15:	\$9,745,165	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,523,036	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$593	\$484	\$478
Per Capita Expenditures:	\$640	\$493	\$462
Revenues over (under) Expenditures:	-\$777,871	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	52.46%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$5,520,819	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$336	\$390	\$385

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:	\$5,500,241	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$2,241,415	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,291,536	\$7,875,960	\$980,000
Per Capita Debt:	\$322	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$855,320	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$52	\$40	\$
Revenue Collected During FY 15:	\$811,993	\$1,883,877	\$
Expenditures During FY 15:	\$725,500	\$2,107,914	\$
Per Capita Revenue:	\$49	\$43	\$
Per Capita Expenditures:	\$44	\$43	\$
Operating Income (loss):	\$86,493	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	126.48%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$917,600	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$56	\$40	\$



FISCAL YEAR 2015

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 15:	\$15,035,420	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$449	\$400	\$393
Revenue Collected During FY 15:	\$14,911,911	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$15,430,356	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$445	\$484	\$478
Per Capita Expenditures:	\$461	\$493	\$462
Revenues over (under) Expenditures:	-\$518,445	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	94.28%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$14,546,975	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$434	\$390	\$385

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:	\$8,219,641	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$6,357,889	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,125,245	\$7,875,960	\$980,000
Per Capita Debt:	\$302	\$90	\$27
General Obligation Debt over EAV:	0.10%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,205,022	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$126	\$40	\$
Revenue Collected During FY 15:	\$11,471,600	\$1,883,877	\$
Expenditures During FY 15:	\$9,564,264	\$2,107,914	\$
Per Capita Revenue:	\$343	\$43	\$
Per Capita Expenditures:	\$286	\$43	\$
Operating Income (loss):	\$1,907,336	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	50.04%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$4,785,808	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$143	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$13,839,626	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$389	\$400	\$393
Revenue Collected During FY 15:	\$16,410,643	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$15,074,386	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$462	\$484	\$478
Per Capita Expenditures:	\$424	\$493	\$462
Revenues over (under) Expenditures:	\$1,336,257	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	100.67%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$15,175,883	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$427	\$390	\$385

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:	\$6,205,001	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$5,890,326	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$6,173,140	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$413	\$400	\$393
Revenue Collected During FY 15:	\$7,250,430	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$7,170,793	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$486	\$484	\$478
Per Capita Expenditures:	\$480	\$493	\$462
Revenues over (under) Expenditures:	\$79,637	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	87.20%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,252,777	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$419	\$390	\$385

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:	\$2,875,427	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$3,377,350	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$308,000	\$7,875,960	\$980,000
Per Capita Debt:	\$21	\$90	\$27
General Obligation Debt over EAV:	0.13%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$16,690,540	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$320	\$400	\$393
Revenue Collected During FY 15:	\$23,634,570	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$26,679,617	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$454	\$484	\$478
Per Capita Expenditures:	\$512	\$493	\$462
Revenues over (under) Expenditures:	-\$3,045,047	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	51.61%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$13,768,141	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$264	\$390	\$385

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:	\$11,418,671	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$5,755,991	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Peoria County**

Unit Code: **072/000/00** County: **Peoria**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$140,957,722**

Equalized Assessed Valuation: **\$3,366,077,000**

Population: **186,494**

Employees:

 Full Time: **870**

 Part Time: **54**

 Salaries Paid: **\$42,686,666**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$45,655,655	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$245	\$400	\$393
Revenue Collected During FY 15:	\$81,948,564	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$80,306,628	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$439	\$484	\$478
Per Capita Expenditures:	\$431	\$493	\$462
Revenues over (under) Expenditures:	\$1,641,936	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	56.92%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$45,713,487	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$245	\$390	\$385

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:	\$40,850,765	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$15,861,974	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$84,030,690	\$7,875,960	\$980,000
Per Capita Debt:	\$451	\$90	\$27
General Obligation Debt over EAV:	0.27%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$16,438,906	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$88	\$40	\$
Revenue Collected During FY 15:	\$16,728,072	\$1,883,877	\$
Expenditures During FY 15:	\$20,017,901	\$2,107,914	\$
Per Capita Revenue:	\$90	\$43	\$
Per Capita Expenditures:	\$107	\$43	\$
Operating Income (loss):	-\$3,289,829	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	62.76%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$12,563,909	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$67	\$40	\$



FISCAL YEAR 2015

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 15:	\$5,866,429	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$262	\$400	\$393
Revenue Collected During FY 15:	\$9,472,496	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,290,354	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$424	\$484	\$478
Per Capita Expenditures:	\$460	\$493	\$462
Revenues over (under) Expenditures:	-\$817,858	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	56.87%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$5,852,634	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$262	\$390	\$385

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:	\$5,808,662	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$43,972	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$457,209	\$7,875,960	\$980,000
Per Capita Debt:	\$20	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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: **11/30/2015**

Accounting Method: **Combination**

Appropriation or Budget: **\$90,893,061**

Equalized Assessed Valuation: **\$414,958,579**

Population: **16,387**

Employees:

Full Time:	289
Part Time:	129
Salaries Paid:	\$9,904,707

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 15:	\$9,773,292	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$596	\$400	\$393
Revenue Collected During FY 15:	\$9,688,484	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$8,838,394	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$591	\$484	\$478
Per Capita Expenditures:	\$539	\$493	\$462
Revenues over (under) Expenditures:	\$850,090	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	104.15%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$9,205,161	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$562	\$390	\$385

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:	\$9,189,821	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$591,238	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,677,039	\$7,875,960	\$980,000
Per Capita Debt:	\$285	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,148,119	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$314	\$40	\$
Revenue Collected During FY 15:	\$9,377,863	\$1,883,877	\$
Expenditures During FY 15:	\$10,017,017	\$2,107,914	\$
Per Capita Revenue:	\$572	\$43	\$
Per Capita Expenditures:	\$611	\$43	\$
Operating Income (loss):	-\$639,154	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	59.17%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$5,927,186	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$362	\$40	\$



FISCAL YEAR 2015

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 15:	\$6,751,944	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$418	\$400	\$393
Revenue Collected During FY 15:	\$9,989,518	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,607,938	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$619	\$484	\$478
Per Capita Expenditures:	\$657	\$493	\$462
Revenues over (under) Expenditures:	-\$618,420	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	59.52%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,313,525	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$391	\$390	\$385

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:	\$5,595,765	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$126,384	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$473,526	\$7,875,960	\$980,000
Per Capita Debt:	\$29	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,342,347	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$83	\$40	\$
Revenue Collected During FY 15:	\$1,604,562	\$1,883,877	\$
Expenditures During FY 15:	\$1,299,166	\$2,107,914	\$
Per Capita Revenue:	\$99	\$43	\$
Per Capita Expenditures:	\$80	\$43	\$
Operating Income (loss):	\$305,396	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	117.64%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$1,528,373	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$95	\$40	\$



FISCAL YEAR 2015

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: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,702,873**

Equalized Assessed Valuation: **\$43,525,036**

Population: **4,470**

Employees:

 Full Time: **20**

 Part Time: **16**

 Salaries Paid: **\$756,957**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,580,120	\$5,201,334	\$4,564,900
Per Capita Beginning Fund Balance:	\$1,248	\$804	\$854
Revenue Collected During FY 15:	\$2,781,405	\$4,532,790	\$3,926,198
Expenditures During FY 15:	\$2,465,851	\$4,929,597	\$4,135,773
Per Capita Revenue:	\$622	\$693	\$641
Per Capita Expenditures:	\$552	\$745	\$688
Revenues over (under) Expenditures:	\$315,554	-\$396,807	\$51,734
Ratio of Fund Balance to Expenditures:	218.83%	114.75%	102.81%
Ending Fund Balance for FY 15:	\$5,395,927	\$4,845,480	\$3,778,997
Per Capita Ending Fund Balance:	\$1,207	\$756	\$601

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:	\$2,242,801	\$2,796,751	\$2,452,325
Total Unrestricted Net Assets:	\$1,209,168	\$1,007,023	\$1,204,676



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$726,095	\$67,013
Per Capita Debt:	\$	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Pulaski County**

Unit Code: **077/000/00** County: **Pulaski**

Fiscal Year End: **11/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,625,518**

Equalized Assessed Valuation: **\$34,261,786**

Population: **6,161**

Employees:

 Full Time: **133**

 Part Time: **2**

 Salaries Paid: **\$3,687,598**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,753,611	\$5,201,334	\$4,564,900
Per Capita Beginning Fund Balance:	\$934	\$804	\$854
Revenue Collected During FY 15:	\$7,394,792	\$4,532,790	\$3,926,198
Expenditures During FY 15:	\$10,409,148	\$4,929,597	\$4,135,773
Per Capita Revenue:	\$1,200	\$693	\$641
Per Capita Expenditures:	\$1,690	\$745	\$688
Revenues over (under) Expenditures:	-\$3,014,356	-\$396,807	\$51,734
Ratio of Fund Balance to Expenditures:	35.51%	114.75%	102.81%
Ending Fund Balance for FY 15:	\$3,695,961	\$4,845,480	\$3,778,997
Per Capita Ending Fund Balance:	\$600	\$756	\$601

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:	\$3,782	\$2,796,751	\$2,452,325
Total Unrestricted Net Assets:	-\$810,160	\$1,007,023	\$1,204,676



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,841,537	\$726,095	\$67,013
Per Capita Debt:	\$1,435	\$117	\$10
General Obligation Debt over EAV:	17.89%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$706,726	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$115	\$48	\$
Revenue Collected During FY 15:	\$9.687	\$273,296	\$
Expenditures During FY 15:	\$24.575	\$260,674	\$
Per Capita Revenue:	\$2	\$48	\$
Per Capita Expenditures:	\$4	\$47	\$
Operating Income (loss):	-\$14,888	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	2815.21%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$691,838	\$288,969	\$
Per Capita Ending Retained Earnings:	\$112	\$50	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$726,095	\$67,013
Per Capita Debt:	\$	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,463,825		
Equalized Assessed Valuation:	\$455,687,162		
Population:	32,852		
Employees:			
Full Time:			91
Part Time:			31
Salaries Paid:			\$6,273,420

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 15:	\$6,252,884	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$190	\$400	\$393
Revenue Collected During FY 15:	\$10,670,208	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$11,126,742	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$325	\$484	\$478
Per Capita Expenditures:	\$339	\$493	\$462
Revenues over (under) Expenditures:	-\$456,534	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	49.26%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$5,481,350	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$167	\$390	\$385

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:	\$3,928,263	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$5,753,592	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,107,022	\$7,875,960	\$980,000
Per Capita Debt:	\$308	\$90	\$27
General Obligation Debt over EAV:	0.08%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,242,607	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$99	\$40	\$
Revenue Collected During FY 15:	\$4,656,009	\$1,883,877	\$
Expenditures During FY 15:	\$5,867,928	\$2,107,914	\$
Per Capita Revenue:	\$142	\$43	\$
Per Capita Expenditures:	\$179	\$43	\$
Operating Income (loss):	-\$1,211,919	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	39.97%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$2,345,688	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$71	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Richland County**

Unit Code: **080/000/00** County: **Richland**

Fiscal Year End: **11/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,591,205**

Equalized Assessed Valuation: **\$198,142,579**

Population: **16,149**

Employees:

Full Time: **54**

Part Time: **42**

Salaries Paid: **\$2,628,729**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,328,751	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$268	\$400	\$393
Revenue Collected During FY 15:	\$6,041,928	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$6,205,109	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$374	\$484	\$478
Per Capita Expenditures:	\$384	\$493	\$462
Revenues over (under) Expenditures:	-\$163,181	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	67.13%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$4,165,570	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$258	\$390	\$385

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:	\$32,950	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$4,132,620	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$32,596	\$7,875,960	\$980,000
Per Capita Debt:	\$2	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$79,502,149	
Equalized Assessed Valuation:	\$2,396,706,082	
Population:	146,964	
Employees:		
Full Time:	577	
Part Time:	183	
Salaries Paid:	\$33,314,463	

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 15:	\$22,940,926	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$156	\$400	\$393
Revenue Collected During FY 15:	\$74,390,916	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$75,227,791	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$506	\$484	\$478
Per Capita Expenditures:	\$512	\$493	\$462
Revenues over (under) Expenditures:	-\$836,875	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	30.11%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$22,653,149	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$154	\$390	\$385

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:	\$16,141,368	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$15,438,845	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$58,118,039	\$7,875,960	\$980,000
Per Capita Debt:	\$395	\$90	\$27
General Obligation Debt over EAV:	0.83%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$121,514	\$7,875,960	\$980,000
Per Capita Debt:	\$5	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$65,094,913	\$7,875,960	\$980,000
Per Capita Debt:	\$330	\$90	\$27
General Obligation Debt over EAV:	0.50%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$49,649	\$726,095	\$67,013
Per Capita Debt:	\$7	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$337,778	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$45	\$48	\$
Revenue Collected During FY 15:	\$452,663	\$273,296	\$
Expenditures During FY 15:	\$429,471	\$260,674	\$
Per Capita Revenue:	\$60	\$48	\$
Per Capita Expenditures:	\$57	\$47	\$
Operating Income (loss):	\$23,192	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	84.05%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$360,970	\$288,969	\$
Per Capita Ending Retained Earnings:	\$48	\$50	\$



FISCAL YEAR 2015

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:

 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 15:	\$4,866,099	\$5,201,334	\$4,564,900
Per Capita Beginning Fund Balance:	\$923	\$804	\$854
Revenue Collected During FY 15:	\$2,864,445	\$4,532,790	\$3,926,198
Expenditures During FY 15:	\$2,837,108	\$4,929,597	\$4,135,773
Per Capita Revenue:	\$543	\$693	\$641
Per Capita Expenditures:	\$538	\$745	\$688
Revenues over (under) Expenditures:	\$27,337	-\$396,807	\$51,734
Ratio of Fund Balance to Expenditures:	172.48%	114.75%	102.81%
Ending Fund Balance for FY 15:	\$4,893,438	\$4,845,480	\$3,778,997
Per Capita Ending Fund Balance:	\$928	\$756	\$601

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:	\$3,664,893	\$2,796,751	\$2,452,325
Total Unrestricted Net Assets:	\$1,228,545	\$1,007,023	\$1,204,676



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$271,426	\$726,095	\$67,013
Per Capita Debt:	\$51	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,371,968	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$260	\$48	\$
Revenue Collected During FY 15:	\$2,574,919	\$273,296	\$
Expenditures During FY 15:	\$2,593,214	\$260,674	\$
Per Capita Revenue:	\$489	\$48	\$
Per Capita Expenditures:	\$492	\$47	\$
Operating Income (loss):	-\$18,295	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	52.20%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$1,353,673	\$288,969	\$
Per Capita Ending Retained Earnings:	\$257	\$50	\$



FISCAL YEAR 2015

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="80"/>
Part Time:	<input type="text" value="31"/>
Salaries Paid:	<input type="text" value="\$4,125,051"/>

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 15:	<input type="text" value="\$10,985,931"/>	<input type="text" value="\$17,529,200"/>	<input type="text" value="\$10,652,107"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$480"/>	<input type="text" value="\$400"/>	<input type="text" value="\$393"/>
Revenue Collected During FY 15:	<input type="text" value="\$11,215,113"/>	<input type="text" value="\$22,787,328"/>	<input type="text" value="\$13,450,435"/>
Expenditures During FY 15:	<input type="text" value="\$11,178,694"/>	<input type="text" value="\$22,960,574"/>	<input type="text" value="\$12,841,844"/>
Per Capita Revenue:	<input type="text" value="\$490"/>	<input type="text" value="\$484"/>	<input type="text" value="\$478"/>
Per Capita Expenditures:	<input type="text" value="\$488"/>	<input type="text" value="\$493"/>	<input type="text" value="\$462"/>
Revenues over (under) Expenditures:	<input type="text" value="\$36,419"/>	<input type="text" value="-\$173,246"/>	<input type="text" value="\$79,637"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="98.71%"/>	<input type="text" value="80.53%"/>	<input type="text" value="87.11%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$11,034,269"/>	<input type="text" value="\$17,137,961"/>	<input type="text" value="\$10,362,299"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$482"/>	<input type="text" value="\$390"/>	<input type="text" value="\$385"/>

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$7,214,822"/>	<input type="text" value="\$10,302,682"/>	<input type="text" value="\$6,960,552"/>
Total Unrestricted Net Assets:	<input type="text" value="\$3,844,524"/>	<input type="text" value="\$3,488,613"/>	<input type="text" value="\$2,599,337"/>



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **St. Clair County**

Unit Code: **088/000/00** County: **St. Clair**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$199,612,983**

Equalized Assessed Valuation: **\$3,414,470,377**

Population: **270,259**

Employees:

Full Time: **742**

Part Time: **160**

Salaries Paid: **\$37,584,029**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$142,232,548	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$526	\$400	\$393
Revenue Collected During FY 15:	\$90,376,503	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$93,899,142	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$334	\$484	\$478
Per Capita Expenditures:	\$347	\$493	\$462
Revenues over (under) Expenditures:	-\$3,522,639	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	143.15%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$134,416,013	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$497	\$390	\$385

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:	\$91,377,893	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	-\$7,419,474	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$116,092,535	\$7,875,960	\$980,000
Per Capita Debt:	\$430	\$90	\$27
General Obligation Debt over EAV:	1.58%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$73,528,527	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$272	\$40	\$
Revenue Collected During FY 15:	\$1,632,570	\$1,883,877	\$
Expenditures During FY 15:	\$15,360,166	\$2,107,914	\$
Per Capita Revenue:	\$6	\$43	\$
Per Capita Expenditures:	\$57	\$43	\$
Operating Income (loss):	-\$13,727,596	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	435.44%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$66,884,236	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$247	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$108,872	\$726,095	\$67,013
Per Capita Debt:	\$18	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

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 15:	\$11,141,911	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$244	\$400	\$393
Revenue Collected During FY 15:	\$21,886,581	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$19,717,699	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$478	\$484	\$478
Per Capita Expenditures:	\$431	\$493	\$462
Revenues over (under) Expenditures:	\$2,168,882	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	61.63%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$12,152,467	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$266	\$390	\$385

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:	\$11,124,829	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$8,001,946	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,440,000	\$7,875,960	\$980,000
Per Capita Debt:	\$228	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,307,014	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$94	\$40	\$
Revenue Collected During FY 15:	\$7,180,140	\$1,883,877	\$
Expenditures During FY 15:	\$6,925,516	\$2,107,914	\$
Per Capita Revenue:	\$157	\$43	\$
Per Capita Expenditures:	\$151	\$43	\$
Operating Income (loss):	\$254,624	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	65.87%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$4,561,638	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$100	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Tazewell County**

Unit Code: **090/000/00** County: **Tazewell**

Fiscal Year End: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$62,269,283**

Equalized Assessed Valuation: **\$2,548,485,967**

Population: **135,707**

Employees:

Full Time: **373**

Part Time: **146**

Salaries Paid: **\$19,374,493**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$44,472,771	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$328	\$400	\$393
Revenue Collected During FY 15:	\$50,742,300	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$49,719,118	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$374	\$484	\$478
Per Capita Expenditures:	\$366	\$493	\$462
Revenues over (under) Expenditures:	\$1,023,182	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	91.51%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$45,495,953	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$335	\$390	\$385

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:	\$6,369,926	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$37,175,327	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$984,345	\$7,875,960	\$980,000
Per Capita Debt:	\$7	\$90	\$27
General Obligation Debt over EAV:	0.01%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$34,397,228	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$428	\$400	\$393
Revenue Collected During FY 15:	\$37,020,031	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$38,197,790	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$461	\$484	\$478
Per Capita Expenditures:	\$476	\$493	\$462
Revenues over (under) Expenditures:	-\$1,177,759	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	94.87%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$36,238,261	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$451	\$390	\$385

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:	-\$79,262,286	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$13,703,998	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,281,423	\$7,875,960	\$980,000
Per Capita Debt:	\$41	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$672.130	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$8	\$40	\$
Revenue Collected During FY 15:	\$273.912	\$1,883,877	\$
Expenditures During FY 15:	\$219.187	\$2,107,914	\$
Per Capita Revenue:	\$3	\$43	\$
Per Capita Expenditures:	\$3	\$43	\$
Operating Income (loss):	\$54.725	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	352.14%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$771.855	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$10	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,715,230		
Equalized Assessed Valuation:	\$292,441,425		
Population:	17,726		
Employees:			
	Full Time:	61	
	Part Time:	17	
	Salaries Paid:	\$2,531,016	

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 15:	\$7,723,031	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$436	\$400	\$393
Revenue Collected During FY 15:	\$9,762,456	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$9,153,056	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$551	\$484	\$478
Per Capita Expenditures:	\$516	\$493	\$462
Revenues over (under) Expenditures:	\$609,400	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	91.03%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$8,332,431	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$470	\$390	\$385

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:	\$6,913,772	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,773,498	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$60,536	\$7,875,960	\$980,000
Per Capita Debt:	\$3	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Washington County**

Unit Code: **095/000/00** County: **Washington**

Fiscal Year End: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,387,519**

Equalized Assessed Valuation: **\$232,742,298**

Population: **14,270**

Employees:

Full Time:	83
Part Time:	33
Salaries Paid:	\$3,804,692

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,342,986	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$935	\$400	\$393
Revenue Collected During FY 15:	\$8,458,739	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$11,256,981	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$593	\$484	\$478
Per Capita Expenditures:	\$789	\$493	\$462
Revenues over (under) Expenditures:	-\$2,798,242	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	93.73%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$10,551,051	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$739	\$390	\$385

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:	\$21,598	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$10,590,337	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$980,000	\$7,875,960	\$980,000
Per Capita Debt:	\$69	\$90	\$27
General Obligation Debt over EAV:	0.42%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$225,503	\$7,875,960	\$980,000
Per Capita Debt:	\$14	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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="66"/>
Part Time:	<input type="text" value="39"/>
Salaries Paid:	<input type="text" value="\$3,267,375"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,722,698	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$531	\$400	\$393
Revenue Collected During FY 15:	\$7,210,260	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$7,543,830	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$496	\$484	\$478
Per Capita Expenditures:	\$519	\$493	\$462
Revenues over (under) Expenditures:	-\$333,570	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	74.24%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$5,600,800	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$385	\$390	\$385

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:	\$4,187,821	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$830,247	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$70,441	\$7,875,960	\$980,000
Per Capita Debt:	\$5	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$501.952	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$35	\$40	\$
Revenue Collected During FY 15:	\$768.487	\$1,883,877	\$
Expenditures During FY 15:	\$967.636	\$2,107,914	\$
Per Capita Revenue:	\$53	\$43	\$
Per Capita Expenditures:	\$67	\$43	\$
Operating Income (loss):	-\$199.149	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	31.29%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$302.803	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$21	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,956,104		
Equalized Assessed Valuation:	\$768,476,912		
Population:	57,079		
Employees:			
Full Time:	250		
Part Time:	97		
Salaries Paid:	\$13,690,023		

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 15:	\$28,689,014	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$503	\$400	\$393
Revenue Collected During FY 15:	\$32,289,240	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$31,120,901	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$566	\$484	\$478
Per Capita Expenditures:	\$545	\$493	\$462
Revenues over (under) Expenditures:	\$1,168,339	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	96.11%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$29,911,633	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$524	\$390	\$385

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:	\$19,574,098	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$3,318,626	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$112,938	\$7,875,960	\$980,000
Per Capita Debt:	\$2	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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 15:	\$248,862,707	\$176,634,845	\$162,897,385
Per Capita Beginning Fund Balance:	\$363	\$323	\$343
Revenue Collected During FY 15:	\$299,963,267	\$245,692,953	\$237,385,937
Expenditures During FY 15:	\$276,480,722	\$237,372,897	\$218,085,402
Per Capita Revenue:	\$438	\$436	\$451
Per Capita Expenditures:	\$404	\$419	\$414
Revenues over (under) Expenditures:	\$23,482,545	\$8,320,056	\$9,656,972
Ratio of Fund Balance to Expenditures:	91.76%	77.02%	81.91%
Ending Fund Balance for FY 15:	\$253,712,252	\$177,135,152	\$168,542,723
Per Capita Ending Fund Balance:	\$371	\$320	\$350

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:	\$122,532,817	\$114,488,379	\$106,729,305
Total Unrestricted Net Assets:	\$46,038,737	\$37,139,415	\$35,906,962



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$300,481,855	\$254,624,558	\$263,070,489
Per Capita Debt:	\$439	\$443	\$455
General Obligation Debt over EAV:	0.71%	0.76%	0.64%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$73,534,146	\$38,197,350
Per Capita Beginning Retained Earnings for FY 15:	\$	\$123	\$75
Revenue Collected During FY 15:	\$	\$16,491,576	\$17,781,285
Expenditures During FY 15:	\$	\$16,459,472	\$16,693,887
Per Capita Revenue:	\$	\$33	\$39
Per Capita Expenditures:	\$	\$33	\$35
Operating Income (loss):	\$	\$32,103	-\$60,207
Ratio of Retained Earnings to Expenditures:	0.00%	665.95%	409.78%
Ending Retained Earnings for FY 15:	\$	\$75,789,258	\$39,097,383
Per Capita Ending Retained Earnings:	\$	\$126	\$72



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$180,131,560	\$254,624,558	\$263,070,489
Per Capita Debt:	\$610	\$443	\$455
General Obligation Debt over EAV:	0.53%	0.76%	0.64%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$15,242,846	\$73,534,146	\$38,197,350
Per Capita Beginning Retained Earnings for FY 15:	\$52	\$123	\$75
Revenue Collected During FY 15:	\$19,545,725	\$16,491,576	\$17,781,285
Expenditures During FY 15:	\$19,666,139	\$16,459,472	\$16,693,887
Per Capita Revenue:	\$66	\$33	\$39
Per Capita Expenditures:	\$67	\$33	\$35
Operating Income (loss):	-\$120,414	\$32,103	-\$60,207
Ratio of Retained Earnings to Expenditures:	68.54%	665.95%	409.78%
Ending Retained Earnings for FY 15:	\$13,479,990	\$75,789,258	\$39,097,383
Per Capita Ending Retained Earnings:	\$46	\$126	\$72



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Woodford County**

Unit Code: **102/000/00** County: **Woodford**

Fiscal Year End: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,817,284**

Equalized Assessed Valuation: **\$841,845,939**

Population: **39,227**

Employees:

Full Time: **116**

Part Time: **63**

Salaries Paid: **\$5,879,346**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$18,259,794	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$465	\$400	\$393
Revenue Collected During FY 15:	\$15,258,328	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$15,631,884	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$389	\$484	\$478
Per Capita Expenditures:	\$398	\$493	\$462
Revenues over (under) Expenditures:	-\$373,556	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	115.89%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$18,115,324	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$462	\$390	\$385

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:	\$5,333,898	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$13,839,997	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,538,758	\$7,875,960	\$980,000
Per Capita Debt:	\$39	\$90	\$27
General Obligation Debt over EAV:	0.15%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$