



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$690,670	\$8,613,933	\$718,296
Per Capita Debt:	\$54	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$225,489	\$596,474	\$32,348
Per Capita Debt:	\$24	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$215,011	\$
Expenditures During FY 16:	\$	\$228,913	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$	\$255,803	\$
Per Capita Ending Retained Earnings:	\$	\$44	\$



FISCAL YEAR 2016

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: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,202,663**

Equalized Assessed Valuation: **\$213,750,625**

Population: **17,500**

Employees:

 Full Time: **80**

 Part Time: **117**

 Salaries Paid: **\$4,426,456**

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 16:	\$6,539,303	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$374	\$406	\$386
Revenue Collected During FY 16:	\$10,568,290	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$10,682,755	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$604	\$522	\$490
Per Capita Expenditures:	\$610	\$505	\$491
Revenues over (under) Expenditures:	-\$114,465	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	61.60%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$6,580,638	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$376	\$422	\$384

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:	\$4,545,858	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$1,790,319	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$370,511	\$8,613,933	\$718,296
Per Capita Debt:	\$21	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,468,947	\$8,613,933	\$718,296
Per Capita Debt:	\$138	\$110	\$31
General Obligation Debt over EAV:	0.05%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Brown County**

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

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,926,415**

Equalized Assessed Valuation: **\$84,730,675**

Population: **6,950**

Employees:

 Full Time: **53**

 Part Time: **7**

 Salaries Paid: **\$1,554,312**

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 16:	\$3,779,991	\$4,774,448	\$3,779,991
Per Capita Beginning Fund Balance:	\$544	\$747	\$600
Revenue Collected During FY 16:	\$4,415,986	\$5,153,408	\$4,415,986
Expenditures During FY 16:	\$4,063,658	\$5,149,301	\$4,767,380
Per Capita Revenue:	\$635	\$783	\$635
Per Capita Expenditures:	\$585	\$789	\$630
Revenues over (under) Expenditures:	\$352,328	\$4,107	-\$54,571
Ratio of Fund Balance to Expenditures:	101.69%	115.18%	97.94%
Ending Fund Balance for FY 16:	\$4,132,319	\$4,887,376	\$3,761,812
Per Capita Ending Fund Balance:	\$595	\$760	\$611

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:	\$2,418,281	\$2,844,254	\$2,418,281
Total Unrestricted Net Assets:	\$1,714,038	\$1,040,315	\$1,153,759



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$18,913	\$596,474	\$32,348
Per Capita Debt:	\$3	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$215,011	\$
Expenditures During FY 16:	\$	\$228,913	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$	\$255,803	\$
Per Capita Ending Retained Earnings:	\$	\$44	\$



FISCAL YEAR 2016

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:	11/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,703,035		
Equalized Assessed Valuation:	\$614,708,232		
Population:	33,587		
Employees:			
Full Time:			120
Part Time:			14
Salaries Paid:			\$5,534,438

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 16:	\$18,265,639	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$544	\$406	\$386
Revenue Collected During FY 16:	\$15,505,853	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$14,886,636	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$462	\$522	\$490
Per Capita Expenditures:	\$443	\$505	\$491
Revenues over (under) Expenditures:	\$619,217	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	126.76%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$18,869,856	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$562	\$422	\$384

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:	\$9,107,851	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$9,194,718	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$8,613,933	\$718,296
Per Capita Debt:	\$	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,565,000	\$8,613,933	\$718,296
Per Capita Debt:	\$83	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

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: 11/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,675,584

Equalized Assessed Valuation: \$339,923,492

Population: 14,616

Employees:

Full Time:	59
Part Time:	29
Salaries Paid:	\$2,942,698

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 16:	\$5,821,115	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$398	\$406	\$386
Revenue Collected During FY 16:	\$7,670,468	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$7,526,405	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$525	\$522	\$490
Per Capita Expenditures:	\$515	\$505	\$491
Revenues over (under) Expenditures:	\$144,063	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	79.26%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$5,965,178	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$408	\$422	\$384

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:	\$4,473,607	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$782,348	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$141,440	\$8,613,933	\$718,296
Per Capita Debt:	\$10	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$251,627	\$8,613,933	\$718,296
Per Capita Debt:	\$22	\$110	\$31
General Obligation Debt over EAV:	0.17%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

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: 11/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,730,225

Equalized Assessed Valuation: \$534,523,186

Population: 33,309

Employees:

 Full Time: 120

 Part Time: 50

 Salaries Paid: \$5,290,135

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,273,114	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$338	\$406	\$386
Revenue Collected During FY 16:	\$11,712,313	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$11,253,567	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$352	\$522	\$490
Per Capita Expenditures:	\$338	\$505	\$491
Revenues over (under) Expenditures:	\$458,746	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	104.25%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$11,731,860	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$352	\$422	\$384

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:	\$7,015,018	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$1,759,276	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$356,000	\$8,613,933	\$718,296
Per Capita Debt:	\$11	\$110	\$31
General Obligation Debt over EAV:	0.07%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

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

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 16:	\$10,362,299	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$640	\$406	\$386
Revenue Collected During FY 16:	\$17,616,536	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$14,153,421	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$1,089	\$522	\$490
Per Capita Expenditures:	\$875	\$505	\$491
Revenues over (under) Expenditures:	\$3,463,115	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	97.68%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$13,825,414	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$854	\$422	\$384

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:	\$9,567,686	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$4,257,728	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$231,029	\$8,613,933	\$718,296
Per Capita Debt:	\$14	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
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FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$8,613,933	\$718,296
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Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

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 16:	\$17,198,654	\$17,373,530	\$10,551,051
Per Capita Beginning Fund Balance:	\$454	\$406	\$386
Revenue Collected During FY 16:	\$15,456,917	\$23,365,646	\$14,634,623
Expenditures During FY 16:	\$14,979,035	\$22,877,851	\$13,683,663
Per Capita Revenue:	\$408	\$522	\$490
Per Capita Expenditures:	\$395	\$505	\$491
Revenues over (under) Expenditures:	\$477,882	\$487,795	\$450,337
Ratio of Fund Balance to Expenditures:	118.01%	84.38%	80.49%
Ending Fund Balance for FY 16:	\$17,676,536	\$17,535,569	\$11,560,543
Per Capita Ending Fund Balance:	\$466	\$422	\$384

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:	\$452,790	\$10,637,689	\$7,496,126
Total Unrestricted Net Assets:	\$17,737,018	\$2,949,011	\$2,329,068



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$687,977	\$8,613,933	\$718,296
Per Capita Debt:	\$18	\$110	\$31
General Obligation Debt over EAV:	0.11%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,858,494	\$8,613,933	\$718,296
Per Capita Debt:	\$34	\$110	\$31
General Obligation Debt over EAV:	0.10%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$505.983	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$9	\$39	\$
Revenue Collected During FY 16:	\$389.482	\$1,695,637	\$
Expenditures During FY 16:	\$306.906	\$1,927,405	\$
Per Capita Revenue:	\$7	\$41	\$
Per Capita Expenditures:	\$6	\$43	\$
Operating Income (loss):	\$82.576	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	191.77%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$588.559	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$11	\$39	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$163,409	\$8,613,933	\$718,296
Per Capita Debt:	\$8	\$110	\$31
General Obligation Debt over EAV:	0.00%	0.27%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$2,548,768	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$39	\$
Revenue Collected During FY 16:	\$	\$1,695,637	\$
Expenditures During FY 16:	\$	\$1,927,405	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$231,768	\$
Ratio of Retained Earnings to Expenditures:	0.00%	178.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,452,473	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2016

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: **8/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,552,559**

Equalized Assessed Valuation: **\$68,954,102**

Population: **4,899**

Employees:

 Full Time: **39**

 Part Time: **15**

 Salaries Paid: **\$1,508,119**

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 16:	\$5,059,389	\$4,774,448	\$3,779,991
Per Capita Beginning Fund Balance:	\$1,033	\$747	\$600
Revenue Collected During FY 16:	\$5,672,585	\$5,153,408	\$4,415,986
Expenditures During FY 16:	\$6,128,407	\$5,149,301	\$4,767,380
Per Capita Revenue:	\$1,158	\$783	\$635
Per Capita Expenditures:	\$1,251	\$789	\$630
Revenues over (under) Expenditures:	-\$455,822	\$4,107	-\$54,571
Ratio of Fund Balance to Expenditures:	75.55%	115.18%	97.94%
Ending Fund Balance for FY 16:	\$4,629,917	\$4,887,376	\$3,761,812
Per Capita Ending Fund Balance:	\$945	\$760	\$611

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:	\$2,952,388	\$2,844,254	\$2,418,281
Total Unrestricted Net Assets:	\$1,677,529	\$1,040,315	\$1,153,759



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,000	\$596,474	\$32,348
Per Capita Debt:	\$3	\$96	\$3
General Obligation Debt over EAV:	0.00%	1.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$520.401	\$269,704	\$
Per Capita Beginning Retained Earnings for FY 16:	\$106	\$47	\$
Revenue Collected During FY 16:	\$75.927	\$215,011	\$
Expenditures During FY 16:	\$75.842	\$228,913	\$
Per Capita Revenue:	\$15	\$40	\$
Per Capita Expenditures:	\$15	\$43	\$
Operating Income (loss):	\$85	-\$13,902	\$
Ratio of Retained Earnings to Expenditures:	686.28%	324.88%	0.00%
Ending Retained Earnings for FY 16:	\$520.486	\$255,803	\$
Per Capita Ending Retained Earnings:	\$106	\$44	\$