



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$4,035,000	\$9,278,401	\$722,473
Per Capita Debt:	\$69	\$113	\$28
General Obligation Debt over EAV:	0.54%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$2,177,410	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$37	\$35	\$
Revenue Collected During FY 17:	\$3,854,985	\$1,575,790	\$
Expenditures During FY 17:	\$3,800,822	\$1,816,089	\$
Per Capita Revenue:	\$66	\$34	\$
Per Capita Expenditures:	\$65	\$36	\$
Operating Income (loss):	\$54,163	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	58.71%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$2,231,573	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$38	\$34	\$



FISCAL YEAR 2017

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

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 17:	\$13,152,599	\$4,585,866	\$3,754,068
Per Capita Beginning Fund Balance:	\$1,371	\$699	\$603
Revenue Collected During FY 17:	\$10,114,733	\$5,547,672	\$4,283,416
Expenditures During FY 17:	\$9,179,343	\$5,384,928	\$4,350,958
Per Capita Revenue:	\$1,054	\$817	\$656
Per Capita Expenditures:	\$957	\$805	\$676
Revenues over (under) Expenditures:	\$935,390	\$162,744	\$88,876
Ratio of Fund Balance to Expenditures:	154.25%	105.60%	99.40%
Ending Fund Balance for FY 17:	\$14,158,837	\$4,936,059	\$3,905,787
Per Capita Ending Fund Balance:	\$1,476	\$743	\$636

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:	\$9,394,396	\$3,026,025	\$2,367,892
Total Unrestricted Net Assets:	\$4,764,441	\$1,118,394	\$1,045,927



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$47,232	\$572,167	\$51,418
Per Capita Debt:	\$5	\$91	\$7
General Obligation Debt over EAV:	0.00%	0.87%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$271,398	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$46	\$
Revenue Collected During FY 17:	\$	\$217,020	\$
Expenditures During FY 17:	\$	\$237,746	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$20,726	\$
Ratio of Retained Earnings to Expenditures:	0.00%	391.66%	0.00%
Ending Retained Earnings for FY 17:	\$	\$272,224	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$11,238,706	\$9,278,401	\$722,473
Per Capita Debt:	\$289	\$113	\$28
General Obligation Debt over EAV:	0.00%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$35	\$
Revenue Collected During FY 17:	\$	\$1,575,790	\$
Expenditures During FY 17:	\$	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$2,400,548	\$9,278,401	\$722,473
Per Capita Debt:	\$109	\$113	\$28
General Obligation Debt over EAV:	0.69%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$35	\$
Revenue Collected During FY 17:	\$	\$1,575,790	\$
Expenditures During FY 17:	\$	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$301,966	\$9,278,401	\$722,473
Per Capita Debt:	\$14	\$113	\$28
General Obligation Debt over EAV:	0.00%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$35	\$
Revenue Collected During FY 17:	\$	\$1,575,790	\$
Expenditures During FY 17:	\$	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$1,454,205	\$9,278,401	\$722,473
Per Capita Debt:	\$113	\$113	\$28
General Obligation Debt over EAV:	0.57%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$719.698	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$56	\$35	\$
Revenue Collected During FY 17:	\$379.686	\$1,575,790	\$
Expenditures During FY 17:	\$469.322	\$1,816,089	\$
Per Capita Revenue:	\$29	\$34	\$
Per Capita Expenditures:	\$36	\$36	\$
Operating Income (loss):	-\$89.636	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	156.16%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$732.912	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$57	\$34	\$



FISCAL YEAR 2017

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 17:	\$179,749,484	\$186,934,189	\$172,136,066
Per Capita Beginning Fund Balance:	\$336	\$333	\$346
Revenue Collected During FY 17:	\$175,148,736	\$246,856,609	\$242,133,460
Expenditures During FY 17:	\$154,403,129	\$236,909,871	\$224,686,458
Per Capita Revenue:	\$328	\$440	\$459
Per Capita Expenditures:	\$289	\$420	\$439
Revenues over (under) Expenditures:	\$20,745,607	\$9,946,738	\$10,512,545
Ratio of Fund Balance to Expenditures:	125.54%	81.04%	85.94%
Ending Fund Balance for FY 17:	\$193,840,210	\$188,105,812	\$181,998,760
Per Capita Ending Fund Balance:	\$363	\$334	\$349

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:	\$88,118,662	\$114,854,193	\$100,317,629
Total Unrestricted Net Assets:	\$105,815,007	\$16,703,371	\$3,302,754



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$245,202,814	\$296,875,480	\$252,404,542
Per Capita Debt:	\$459	\$495	\$478
General Obligation Debt over EAV:	0.93%	0.73%	0.61%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$16,414,536	\$75,160,320	\$38,092,164
Per Capita Beginning Retained Earnings for FY 17:	\$31	\$125	\$73
Revenue Collected During FY 17:	\$158,399	\$17,039,137	\$16,140,004
Expenditures During FY 17:	\$449,277	\$17,178,070	\$17,367,295
Per Capita Revenue:	\$	\$33	\$39
Per Capita Expenditures:	\$1	\$34	\$41
Operating Income (loss):	-\$290,878	-\$138,933	-\$145,439
Ratio of Retained Earnings to Expenditures:	3561.53%	832.23%	350.69%
Ending Retained Earnings for FY 17:	\$16,001,117	\$76,209,224	\$37,104,343
Per Capita Ending Retained Earnings:	\$30	\$125	\$68



FISCAL YEAR 2017

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:	11/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$65,397,156		
Equalized Assessed Valuation:	\$2,115,367,179		
Population:	109,605		
Employees:			
Full Time:			491
Part Time:			110
Salaries Paid:			\$25,786,875

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 17:	\$13,092,204	\$17,767,520	\$11,731,860
Per Capita Beginning Fund Balance:	\$119	\$420	\$376
Revenue Collected During FY 17:	\$54,373,210	\$23,339,611	\$13,781,182
Expenditures During FY 17:	\$52,347,778	\$22,997,055	\$13,975,282
Per Capita Revenue:	\$496	\$508	\$496
Per Capita Expenditures:	\$478	\$503	\$485
Revenues over (under) Expenditures:	\$2,025,432	\$342,556	\$302,391
Ratio of Fund Balance to Expenditures:	29.65%	86.66%	83.86%
Ending Fund Balance for FY 17:	\$15,520,076	\$18,260,787	\$11,710,524
Per Capita Ending Fund Balance:	\$142	\$435	\$397

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:	\$17,113,664	\$10,546,547	\$7,395,708
Total Unrestricted Net Assets:	-\$21,253,036	\$2,490,355	\$2,081,753



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$46,718,499	\$9,278,401	\$722,473
Per Capita Debt:	\$426	\$113	\$28
General Obligation Debt over EAV:	0.63%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$5,183,570	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$47	\$35	\$
Revenue Collected During FY 17:	\$4,132,747	\$1,575,790	\$
Expenditures During FY 17:	\$3,686,746	\$1,816,089	\$
Per Capita Revenue:	\$38	\$34	\$
Per Capita Expenditures:	\$34	\$36	\$
Operating Income (loss):	\$446,001	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	152.70%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$5,629,571	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$51	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$29,720,804	\$9,278,401	\$722,473
Per Capita Debt:	\$238	\$113	\$28
General Obligation Debt over EAV:	1.05%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$35	\$
Revenue Collected During FY 17:	\$	\$1,575,790	\$
Expenditures During FY 17:	\$	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2017

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:	11/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,591,019		
Equalized Assessed Valuation:	\$781,208,731		
Population:	50,638		
Employees:			
Full Time:	361		
Part Time:	89		
Salaries Paid:	\$16,433,705		

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 17:	\$15,161,968	\$17,767,520	\$11,731,860
Per Capita Beginning Fund Balance:	\$299	\$420	\$376
Revenue Collected During FY 17:	\$24,161,963	\$23,339,611	\$13,781,182
Expenditures During FY 17:	\$22,921,911	\$22,997,055	\$13,975,282
Per Capita Revenue:	\$477	\$508	\$496
Per Capita Expenditures:	\$453	\$503	\$485
Revenues over (under) Expenditures:	\$1,240,052	\$342,556	\$302,391
Ratio of Fund Balance to Expenditures:	71.27%	86.66%	83.86%
Ending Fund Balance for FY 17:	\$16,337,451	\$18,260,787	\$11,710,524
Per Capita Ending Fund Balance:	\$323	\$435	\$397

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:	\$21,565,285	\$10,546,547	\$7,395,708
Total Unrestricted Net Assets:	\$131,558	\$2,490,355	\$2,081,753



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$8,285,817	\$9,278,401	\$722,473
Per Capita Debt:	\$164	\$113	\$28
General Obligation Debt over EAV:	0.66%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$12,637,536	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$250	\$35	\$
Revenue Collected During FY 17:	\$12,383,645	\$1,575,790	\$
Expenditures During FY 17:	\$13,896,828	\$1,816,089	\$
Per Capita Revenue:	\$245	\$34	\$
Per Capita Expenditures:	\$274	\$36	\$
Operating Income (loss):	-\$1,513,183	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	82.44%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$11,457,131	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$226	\$34	\$



FISCAL YEAR 2017

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:	11/30/2017		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$898,534,311		
Equalized Assessed Valuation:	\$26,005,064,391		
Population:	709,599		
Employees:			
Full Time:	2,345		
Part Time:	238		
Salaries Paid:	\$163,118,542		

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 17:	\$330,633,424	\$186,934,189	\$172,136,066
Per Capita Beginning Fund Balance:	\$466	\$333	\$346
Revenue Collected During FY 17:	\$372,143,509	\$246,856,609	\$242,133,460
Expenditures During FY 17:	\$356,213,090	\$236,909,871	\$224,686,458
Per Capita Revenue:	\$524	\$440	\$459
Per Capita Expenditures:	\$502	\$420	\$439
Revenues over (under) Expenditures:	\$15,930,419	\$9,946,738	\$10,512,545
Ratio of Fund Balance to Expenditures:	94.17%	81.04%	85.94%
Ending Fund Balance for FY 17:	\$335,438,217	\$188,105,812	\$181,998,760
Per Capita Ending Fund Balance:	\$473	\$334	\$349

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:	\$218,992,679	\$114,854,193	\$100,317,629
Total Unrestricted Net Assets:	\$46,360,797	\$16,703,371	\$3,302,754



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$259,606,269	\$296,875,480	\$252,404,542
Per Capita Debt:	\$366	\$495	\$478
General Obligation Debt over EAV:	0.74%	0.73%	0.61%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$270,461,786	\$75,160,320	\$38,092,164
Per Capita Beginning Retained Earnings for FY 17:	\$381	\$125	\$73
Revenue Collected During FY 17:	\$42,981,119	\$17,039,137	\$16,140,004
Expenditures During FY 17:	\$41,790,402	\$17,178,070	\$17,367,295
Per Capita Revenue:	\$61	\$33	\$39
Per Capita Expenditures:	\$59	\$34	\$41
Operating Income (loss):	\$1,190,717	-\$138,933	-\$145,439
Ratio of Retained Earnings to Expenditures:	671.42%	832.23%	350.69%
Ending Retained Earnings for FY 17:	\$280,590,333	\$76,209,224	\$37,104,343
Per Capita Ending Retained Earnings:	\$395	\$125	\$68



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$9,278,401	\$722,473
Per Capita Debt:	\$	\$113	\$28
General Obligation Debt over EAV:	0.00%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$5,502,577	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$48	\$35	\$
Revenue Collected During FY 17:	\$2,788,834	\$1,575,790	\$
Expenditures During FY 17:	\$3,844,352	\$1,816,089	\$
Per Capita Revenue:	\$24	\$34	\$
Per Capita Expenditures:	\$34	\$36	\$
Operating Income (loss):	-\$1,055,518	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	121.98%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$4,689,389	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$41	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$430,569	\$9,278,401	\$722,473
Per Capita Debt:	\$27	\$113	\$28
General Obligation Debt over EAV:	0.00%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$983.710	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$61	\$35	\$
Revenue Collected During FY 17:	\$254.344	\$1,575,790	\$
Expenditures During FY 17:	\$221.404	\$1,816,089	\$
Per Capita Revenue:	\$16	\$34	\$
Per Capita Expenditures:	\$14	\$36	\$
Operating Income (loss):	\$32.940	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	459.18%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$1,016.650	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$63	\$34	\$



FISCAL YEAR 2017

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 17:	\$19,129,659	\$17,767,520	\$11,731,860
Per Capita Beginning Fund Balance:	\$556	\$420	\$376
Revenue Collected During FY 17:	\$18,380,732	\$23,339,611	\$13,781,182
Expenditures During FY 17:	\$18,561,143	\$22,997,055	\$13,975,282
Per Capita Revenue:	\$534	\$508	\$496
Per Capita Expenditures:	\$539	\$503	\$485
Revenues over (under) Expenditures:	-\$180,411	\$342,556	\$302,391
Ratio of Fund Balance to Expenditures:	102.72%	86.66%	83.86%
Ending Fund Balance for FY 17:	\$19,065,413	\$18,260,787	\$11,710,524
Per Capita Ending Fund Balance:	\$554	\$435	\$397

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:	\$20,135,136	\$10,546,547	\$7,395,708
Total Unrestricted Net Assets:	-\$3,749,695	\$2,490,355	\$2,081,753



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$9,778,809	\$9,278,401	\$722,473
Per Capita Debt:	\$284	\$113	\$28
General Obligation Debt over EAV:	1.31%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$	\$35	\$
Revenue Collected During FY 17:	\$	\$1,575,790	\$
Expenditures During FY 17:	\$	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$	\$9,278,401	\$722,473
Per Capita Debt:	\$	\$113	\$28
General Obligation Debt over EAV:	0.00%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$1,853,678	\$2,432,535	\$
Per Capita Beginning Retained Earnings for FY 17:	\$51	\$35	\$
Revenue Collected During FY 17:	\$114	\$1,575,790	\$
Expenditures During FY 17:	\$1	\$1,816,089	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$113	-\$240,300	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.91%	0.00%
Ending Retained Earnings for FY 17:	\$	\$2,341,855	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2017

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 17:	\$982,119	\$9,278,401	\$722,473
Per Capita Debt:	\$34	\$113	\$28
General Obligation Debt over EAV:	0.00%	0.19%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 17:	\$	\$2,432,535	\$
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