



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 0 and 10,000**

#### Local Government Profile

<b>Unit Name</b>	Gallatin County		
<b>Unit Code:</b>	030/000/00	<b>County:</b>	GALLATIN
<b>Fiscal Year End:</b>	11/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,680,877		
<b>Equalized Assessed Valuation:</b>	\$45,065,115		
<b>Population:</b>	6,445		
<b>Employees:</b>			
<b>Full Time:</b>	24		
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$687,230		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,964,937</b>	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	<b>\$305</b>	\$386	\$356
Revenue Collected During FY 04:	<b>\$3,135,196</b>	\$3,448,713	\$3,135,196
Expenditures During FY 04:	<b>\$3,011,442</b>	\$3,507,654	\$3,011,442
Per Capita Revenue:	<b>\$486</b>	\$528	\$486
Per Capita Expenditures:	<b>\$467</b>	\$535	\$512
Revenues over (under) Expenditures:	<b>\$123,754</b>	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	<b>160.60%</b>	87.17%	74.97%
Ending Fund Balance for FY 04:	<b>\$4,836,468</b>	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	<b>\$750</b>	\$459	\$384

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,628,755</b>	\$841,567	\$6,960
Total Unrestricted Net Assets:	<b>\$1,609,708</b>	\$1,651,823	\$1,620,131



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$27,909</b>	\$116,049	\$36,200
Per Capita Debt:	<b>\$4</b>	\$17	\$4
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name	Greene County	
Unit Code:	031/000/00	County: GREENE
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,071,114	
Equalized Assessed Valuation:	\$130,635,245	
Population:	14,761	
Employees:		
Full Time:	78	
Part Time:	25	
Salaries Paid:	\$2,350,554	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,338,327</b>	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	<b>\$294</b>	\$269	\$247
Revenue Collected During FY 04:	<b>\$5,892,320</b>	\$17,660,400	\$10,905,569
Expenditures During FY 04:	<b>\$6,025,938</b>	\$17,453,697	\$11,108,729
Per Capita Revenue:	<b>\$399</b>	\$375	\$353
Per Capita Expenditures:	<b>\$408</b>	\$370	\$353
Revenues over (under) Expenditures:	<b>-\$133,618</b>	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	<b>70.09%</b>	76.52%	73.02%
Ending Fund Balance for FY 04:	<b>\$4,223,328</b>	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	<b>\$286</b>	\$284	\$260

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$189,678</b>	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	<b>\$5,363,631</b>	\$9,239,192	\$5,737,621



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	<b>0.00%</b>	0.44%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Grundy County		
<b>Unit Code:</b>	032/000/00	<b>County:</b>	GRUNDY
<b>Fiscal Year End:</b>	11/30/2004		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$28,991,506		
<b>Equalized Assessed Valuation:</b>	\$1,223,929,277		
<b>Population:</b>	39,528		
<b>Employees:</b>			
<b>Full Time:</b>	240		
<b>Part Time:</b>	230		
<b>Salaries Paid:</b>	\$11,063,723		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$7,770,131</b>	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	<b>\$197</b>	\$269	\$247
Revenue Collected During FY 04:	<b>\$17,876,106</b>	\$17,660,400	\$10,905,569
Expenditures During FY 04:	<b>\$17,840,322</b>	\$17,453,697	\$11,108,729
Per Capita Revenue:	<b>\$452</b>	\$375	\$353
Per Capita Expenditures:	<b>\$451</b>	\$370	\$353
Revenues over (under) Expenditures:	<b>\$35,784</b>	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	<b>43.75%</b>	76.52%	73.02%
Ending Fund Balance for FY 04:	<b>\$7,805,915</b>	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	<b>\$197</b>	\$284	\$260

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,033,043</b>	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	<b>\$6,772,872</b>	\$9,239,192	\$5,737,621



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$5,965,000</b>	<b>\$6,759,278</b>	<b>\$1,661,463</b>
Per Capita Debt:	<b>\$151</b>	<b>\$103</b>	<b>\$61</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.44%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$89,459</b>	<b>\$3,129,773</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$2</b>	<b>\$29</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$5,004,997</b>	<b>\$1,677,001</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$6,376,443</b>	<b>\$1,917,706</b>	<b>\$</b>
Per Capita Revenue:	<b>\$127</b>	<b>\$34</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$161</b>	<b>\$36</b>	<b>\$</b>
Operating Income (loss):	<b>-\$1,371,446</b>	<b>-\$240,705</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-22.91%</b>	<b>100.36%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>-\$1,460,905</b>	<b>\$3,102,320</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$37</b>	<b>\$30</b>	<b>\$</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name	Hamilton County	
Unit Code:	033/000/00	County: HAMILTON
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,549,087	
Equalized Assessed Valuation:	\$61,716,510	
Population:	8,499	
Employees:		
Full Time:	34	
Part Time:	6	
Salaries Paid:	\$941,399	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,225,267	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$262	\$386	\$356
Revenue Collected During FY 04:	\$3,947,500	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$4,074,865	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$464	\$528	\$486
Per Capita Expenditures:	\$479	\$535	\$512
Revenues over (under) Expenditures:	-\$127,365	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	74.97%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,054,840	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$359	\$459	\$384

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$2,849,939	\$1,651,823	\$1,620,131



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$36,200</b>	\$116,049	\$36,200
Per Capita Debt:	<b>\$4</b>	\$17	\$4
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$141,046</b>	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	<b>\$17</b>	\$16	\$
Revenue Collected During FY 04:	<b>\$204,605</b>	\$232,189	\$
Expenditures During FY 04:	<b>\$192,057</b>	\$227,500	\$
Per Capita Revenue:	<b>\$24</b>	\$41	\$
Per Capita Expenditures:	<b>\$23</b>	\$40	\$
Operating Income (loss):	<b>\$12,548</b>	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	<b>64.29%</b>	47.21%	0.00%
Ending Retained Earnings for FY 04:	<b>\$123,483</b>	\$97,637	\$
Per Capita Ending Retained Earnings:	<b>\$15</b>	\$17	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name	Hardin County	
Unit Code:	035/000/00	County: HARDIN
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,186,903	
Equalized Assessed Valuation:	\$20,331,675	
Population:	4,800	
Employees:		
Full Time:	24	
Part Time:	54	
Salaries Paid:	\$1,044,871	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,710,391</b>	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	<b>\$356</b>	\$386	\$356
Revenue Collected During FY 04:	<b>\$2,574,190</b>	\$3,448,713	\$3,135,196
Expenditures During FY 04:	<b>\$2,456,379</b>	\$3,507,654	\$3,011,442
Per Capita Revenue:	<b>\$536</b>	\$528	\$486
Per Capita Expenditures:	<b>\$512</b>	\$535	\$512
Revenues over (under) Expenditures:	<b>\$117,811</b>	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	<b>126.97%</b>	87.17%	74.97%
Ending Fund Balance for FY 04:	<b>\$3,118,757</b>	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	<b>\$650</b>	\$459	\$384

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,960</b>	\$841,567	\$6,960
Total Unrestricted Net Assets:	<b>\$1,801,797</b>	\$1,651,823	\$1,620,131



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$16,369</b>	\$116,049	\$36,200
Per Capita Debt:	<b>\$3</b>	\$17	\$4
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	<b>\$270,433</b>	\$232,189	\$
Expenditures During FY 04:	<b>\$280,305</b>	\$227,500	\$
Per Capita Revenue:	<b>\$56</b>	\$41	\$
Per Capita Expenditures:	<b>\$58</b>	\$40	\$
Operating Income (loss):	<b>-\$9,872</b>	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	<b>24.99%</b>	47.21%	0.00%
Ending Retained Earnings for FY 04:	<b>\$70,035</b>	\$97,637	\$
Per Capita Ending Retained Earnings:	<b>\$15</b>	\$17	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name	Henderson County	
Unit Code:	036/000/00	County: HENDERSON
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,149,718	
Equalized Assessed Valuation:	\$90,178,109	
Population:	8,046	
Employees:		
Full Time:	68	
Part Time:	29	
Salaries Paid:	\$2,041,454	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,107,372</b>	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	<b>\$386</b>	\$386	\$356
Revenue Collected During FY 04:	<b>\$4,630,829</b>	\$3,448,713	\$3,135,196
Expenditures During FY 04:	<b>\$4,659,369</b>	\$3,507,654	\$3,011,442
Per Capita Revenue:	<b>\$576</b>	\$528	\$486
Per Capita Expenditures:	<b>\$579</b>	\$535	\$512
Revenues over (under) Expenditures:	<b>-\$28,540</b>	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	<b>66.24%</b>	87.17%	74.97%
Ending Fund Balance for FY 04:	<b>\$3,086,236</b>	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	<b>\$384</b>	\$459	\$384

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$284,934</b>	\$841,567	\$6,960
Total Unrestricted Net Assets:	<b>\$2,801,302</b>	\$1,651,823	\$1,620,131



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$60,048</b>	\$116,049	\$36,200
Per Capita Debt:	<b>\$7</b>	\$17	\$4
General Obligation Debt over EAV:	<b>0.00%</b>	0.11%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Henry County		
<b>Unit Code:</b>	037/000/00	<b>County:</b>	HENRY
<b>Fiscal Year End:</b>	11/30/2004		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$30,681,011		
<b>Equalized Assessed Valuation:</b>	\$645,843,434		
<b>Population:</b>	51,020		
<b>Employees:</b>			
<b>Full Time:</b>		348	
<b>Part Time:</b>		297	
<b>Salaries Paid:</b>		\$11,432,243	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$14,427,491</b>	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	<b>\$283</b>	\$269	\$247
Revenue Collected During FY 04:	<b>\$19,463,254</b>	\$17,660,400	\$10,905,569
Expenditures During FY 04:	<b>\$18,316,302</b>	\$17,453,697	\$11,108,729
Per Capita Revenue:	<b>\$381</b>	\$375	\$353
Per Capita Expenditures:	<b>\$359</b>	\$370	\$353
Revenues over (under) Expenditures:	<b>\$1,146,952</b>	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	<b>78.66%</b>	76.52%	73.02%
Ending Fund Balance for FY 04:	<b>\$14,407,621</b>	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	<b>\$282</b>	\$284	\$260

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,418,688</b>	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	<b>\$12,028,656</b>	\$9,239,192	\$5,737,621



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$5,070,780</b>	\$6,759,278	\$1,661,463
Per Capita Debt:	<b>\$99</b>	\$103	\$61
General Obligation Debt over EAV:	<b>0.00%</b>	0.44%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$5,204,576</b>	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	<b>\$102</b>	\$29	\$
Revenue Collected During FY 04:	<b>\$4,563,053</b>	\$1,677,001	\$
Expenditures During FY 04:	<b>\$5,096,560</b>	\$1,917,706	\$
Per Capita Revenue:	<b>\$89</b>	\$34	\$
Per Capita Expenditures:	<b>\$100</b>	\$36	\$
Operating Income (loss):	<b>-\$533,507</b>	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	<b>102.45%</b>	100.36%	0.00%
Ending Retained Earnings for FY 04:	<b>\$5,221,226</b>	\$3,102,320	\$
Per Capita Ending Retained Earnings:	<b>\$102</b>	\$30	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name	Iroquois County	
Unit Code:	038/000/00	County: IROQUOIS
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$18,303,959	
Equalized Assessed Valuation:	\$396,847,505	
Population:	31,334	
Employees:		
Full Time:	105	
Part Time:	18	
Salaries Paid:	\$4,120,854	

Blended Component Units
Number Submitted = 2
FORD-IROQUOIS PUBLIC HEALTH DEPART
IROQUOIS EMERGENCY SERVICES BOARD

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$8,983,222</b>	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	<b>\$287</b>	\$269	\$247
Revenue Collected During FY 04:	<b>\$12,330,671</b>	\$17,660,400	\$10,905,569
Expenditures During FY 04:	<b>\$12,461,140</b>	\$17,453,697	\$11,108,729
Per Capita Revenue:	<b>\$394</b>	\$375	\$353
Per Capita Expenditures:	<b>\$398</b>	\$370	\$353
Revenues over (under) Expenditures:	<b>-\$130,469</b>	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	<b>75.46%</b>	76.52%	73.02%
Ending Fund Balance for FY 04:	<b>\$9,402,641</b>	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	<b>\$300</b>	\$284	\$260

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,372,582</b>	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	<b>\$1,038,273</b>	\$9,239,192	\$5,737,621



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$103	\$61
General Obligation Debt over EAV:	<b>0.00%</b>	0.44%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$1,580,470</b>	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	<b>\$50</b>	\$29	\$
Revenue Collected During FY 04:	<b>\$559,682</b>	\$1,677,001	\$
Expenditures During FY 04:	<b>\$609,518</b>	\$1,917,706	\$
Per Capita Revenue:	<b>\$18</b>	\$34	\$
Per Capita Expenditures:	<b>\$19</b>	\$36	\$
Operating Income (loss):	<b>-\$49,836</b>	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	<b>240.46%</b>	100.36%	0.00%
Ending Retained Earnings for FY 04:	<b>\$1,465,634</b>	\$3,102,320	\$
Per Capita Ending Retained Earnings:	<b>\$47</b>	\$30	\$