



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Gallatin County**

Unit Code: **030/000/00** County: **GALLATIN**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,259,643**

Equalized Assessed Valuation: **\$41,108,369**

Population: **6,445**

Employees:

 Full Time: **24**

 Part Time: **29**

 Salaries Paid: **\$637,950**

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 06:	\$4,779,755	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$742	\$913	\$453
Revenue Collected During FY 06:	\$3,886,029	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$3,542,387	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$603	\$956	\$612
Per Capita Expenditures:	\$550	\$962	\$593
Revenues over (under) Expenditures:	\$343,642	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	157.52%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$5,580,023	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$866	\$961	\$475

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:	\$127,681	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$3,564,178	\$1,894,211	\$1,965,747



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$116,573	\$38,268
Per Capita Debt:	\$	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$49	\$
Revenue Collected During FY 06:	\$	\$325,895	\$
Expenditures During FY 06:	\$	\$321,044	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$96	\$
Operating Income (loss):	\$	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	0.00%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$	\$159,601	\$
Per Capita Ending Retained Earnings:	\$	\$52	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,018,014	\$1,437,095
Per Capita Debt:	\$	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Grundy County**

Unit Code: **032/000/00** County: **GRUNDY**

Fiscal Year End: **11/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$134,114,084**

Equalized Assessed Valuation: **\$1,307,393,031**

Population: **45,828**

Employees:

 Full Time: **240**

 Part Time: **230**

 Salaries Paid: **\$7,655,091**

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 06:	\$9,054,806	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$198	\$307	\$272
Revenue Collected During FY 06:	\$21,981,371	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$20,290,217	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$480	\$432	\$425
Per Capita Expenditures:	\$443	\$415	\$411
Revenues over (under) Expenditures:	\$1,691,154	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	52.96%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$10,745,960	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$234	\$324	\$295

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:	\$1,461,114	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$9,284,846	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,095,000	\$7,018,014	\$1,437,095
Per Capita Debt:	\$111	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$2,318,773	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$51	\$32	\$
Revenue Collected During FY 06:	\$4,382,211	\$1,870,308	\$
Expenditures During FY 06:	\$2,920,919	\$1,998,791	\$
Per Capita Revenue:	\$96	\$35	\$
Per Capita Expenditures:	\$64	\$35	\$
Operating Income (loss):	\$1,461,292	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	-20.42%	92.95%	0.00%
Ending Retained Earnings for FY 06:	-\$596,442	\$3,223,826	\$
Per Capita Ending Retained Earnings:	-\$13	\$33	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 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 06:	\$3,788,984	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$446	\$913	\$453
Revenue Collected During FY 06:	\$8,037,881	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$7,633,965	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$946	\$956	\$612
Per Capita Expenditures:	\$898	\$962	\$593
Revenues over (under) Expenditures:	\$403,916	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	49.63%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$3,788,984	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$446	\$961	\$475

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:	\$	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$3,428,321	\$1,894,211	\$1,965,747



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$21,720	\$116,573	\$38,268
Per Capita Debt:	\$3	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$49	\$
Revenue Collected During FY 06:	\$	\$325,895	\$
Expenditures During FY 06:	\$	\$321,044	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$96	\$
Operating Income (loss):	\$	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	0.00%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$	\$159,601	\$
Per Capita Ending Retained Earnings:	\$	\$52	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Hancock County**

Unit Code: **034/000/00** County: **HANCOCK**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,132,771**

Equalized Assessed Valuation: **\$224,195,566**

Population: **19,091**

Employees:

 Full Time: **115**

 Part Time: **35**

 Salaries Paid: **\$3,105,806**

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 06:	\$4,132,888	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$216	\$307	\$272
Revenue Collected During FY 06:	\$5,655,144	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$6,506,797	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$296	\$432	\$425
Per Capita Expenditures:	\$341	\$415	\$411
Revenues over (under) Expenditures:	-\$851,653	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	50.27%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$3,270,672	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$171	\$324	\$295

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:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$3,693,997	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$266,512	\$7,018,014	\$1,437,095
Per Capita Debt:	\$14	\$104	\$40
General Obligation Debt over EAV:	0.08%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$181,921	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$10	\$32	\$
Revenue Collected During FY 06:	\$463,979	\$1,870,308	\$
Expenditures During FY 06:	\$519,829	\$1,998,791	\$
Per Capita Revenue:	\$24	\$35	\$
Per Capita Expenditures:	\$27	\$35	\$
Operating Income (loss):	-\$55,850	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	20.97%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$108,987	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$6	\$33	\$



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,738,048**

Equalized Assessed Valuation: **\$21,648,471**

Population: **480**

Employees:

 Full Time: **37**

 Part Time: **24**

 Salaries Paid: **\$850,250**

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 06:	\$2,873,327	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$5,986	\$913	\$453
Revenue Collected During FY 06:	\$2,305,754	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$2,501,975	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$4,804	\$956	\$612
Per Capita Expenditures:	\$5,212	\$962	\$593
Revenues over (under) Expenditures:	-\$196,221	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	119.62%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$2,992,800	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$6,235	\$961	\$475

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:	\$	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$1,965,747	\$1,894,211	\$1,965,747



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$45,000	\$116,573	\$38,268
Per Capita Debt:	\$94	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$176,050	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$367	\$49	\$
Revenue Collected During FY 06:	\$348,150	\$325,895	\$
Expenditures During FY 06:	\$326,139	\$321,044	\$
Per Capita Revenue:	\$725	\$100	\$
Per Capita Expenditures:	\$679	\$96	\$
Operating Income (loss):	\$22,011	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	60.73%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$198,061	\$159,601	\$
Per Capita Ending Retained Earnings:	\$413	\$52	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$107,947	\$116,573	\$38,268
Per Capita Debt:	\$13	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$49	\$
Revenue Collected During FY 06:	\$	\$325,895	\$
Expenditures During FY 06:	\$	\$321,044	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$96	\$
Operating Income (loss):	\$	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	0.00%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$	\$159,601	\$
Per Capita Ending Retained Earnings:	\$	\$52	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 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 06:	\$15,458,978	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$303	\$307	\$272
Revenue Collected During FY 06:	\$22,613,330	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$20,220,777	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$443	\$432	\$425
Per Capita Expenditures:	\$396	\$415	\$411
Revenues over (under) Expenditures:	\$2,392,553	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	83.36%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$16,856,835	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$330	\$324	\$295

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:	\$2,394,509	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$14,370,619	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,607,096	\$7,018,014	\$1,437,095
Per Capita Debt:	\$90	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$5,245,502	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$103	\$32	\$
Revenue Collected During FY 06:	\$4,035,582	\$1,870,308	\$
Expenditures During FY 06:	\$4,692,655	\$1,998,791	\$
Per Capita Revenue:	\$79	\$35	\$
Per Capita Expenditures:	\$92	\$35	\$
Operating Income (loss):	-\$657,073	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	108.31%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$5,082,720	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$100	\$33	\$



FISCAL YEAR 2006

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: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,784,506**

Equalized Assessed Valuation: **\$390,084,517**

Population: **31,334**

Employees:

 Full Time: **108**

 Part Time: **18**

 Salaries Paid: **\$4,222,844**

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 06:	\$9,650,831	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$308	\$307	\$272
Revenue Collected During FY 06:	\$13,988,295	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$13,689,671	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$446	\$432	\$425
Per Capita Expenditures:	\$437	\$415	\$411
Revenues over (under) Expenditures:	\$298,624	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	73.34%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$10,039,455	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$320	\$324	\$295

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:	\$8,661,920	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$1,271,808	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,018,014	\$1,437,095
Per Capita Debt:	\$	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,441,761	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$46	\$32	\$
Revenue Collected During FY 06:	\$529,438	\$1,870,308	\$
Expenditures During FY 06:	\$627,525	\$1,998,791	\$
Per Capita Revenue:	\$17	\$35	\$
Per Capita Expenditures:	\$20	\$35	\$
Operating Income (loss):	-\$98,087	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	199.78%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$1,253,674	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$40	\$33	\$