



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$120,916	\$29,518
Per Capita Debt:	\$	\$19	\$9
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 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

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 = 1
Greene County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 07:	\$4,614,739	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$316	\$327	\$294
Revenue Collected During FY 07:	\$6,979,334	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,654,336	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$479	\$454	\$445
Per Capita Expenditures:	\$456	\$425	\$412
Revenues over (under) Expenditures:	\$324,998	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	74.41%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$4,951,685	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$340	\$353	\$323

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:	\$100,943	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$6,401,311	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$30	\$
Revenue Collected During FY 07:	\$	\$2,146,394	\$
Expenditures During FY 07:	\$	\$2,166,648	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	0.00%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,645,000	\$7,113,292	\$1,246,411
Per Capita Debt:	\$100	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	-\$596,442	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	-\$13	\$30	\$
Revenue Collected During FY 07:	\$3,488,071	\$2,146,394	\$
Expenditures During FY 07:	\$2,911,694	\$2,166,648	\$
Per Capita Revenue:	\$75	\$39	\$
Per Capita Expenditures:	\$63	\$36	\$
Operating Income (loss):	\$576,377	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	-0.69%	117.27%	0.00%
Ending Retained Earnings for FY 07:	-\$20,065	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$14,480	\$120,916	\$29,518
Per Capita Debt:	\$2	\$19	\$9
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 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

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: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,307,807**

Equalized Assessed Valuation: **\$233,000,000**

Population: **18,839**

Employees:

 Full Time: **120**

 Part Time: **35**

 Salaries Paid: **\$3,311,616**

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 07:	\$3,270,672	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$174	\$327	\$294
Revenue Collected During FY 07:	\$6,355,363	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$6,502,727	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$337	\$454	\$445
Per Capita Expenditures:	\$345	\$425	\$412
Revenues over (under) Expenditures:	-\$147,364	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	51.60%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$3,355,308	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$178	\$353	\$323

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:	\$	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$3,728,472	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$226,184	\$7,113,292	\$1,246,411
Per Capita Debt:	\$12	\$97	\$39
General Obligation Debt over EAV:	0.04%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$108,987	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$6	\$30	\$
Revenue Collected During FY 07:	\$529,420	\$2,146,394	\$
Expenditures During FY 07:	\$546,862	\$2,166,648	\$
Per Capita Revenue:	\$28	\$39	\$
Per Capita Expenditures:	\$29	\$36	\$
Operating Income (loss):	-\$17,442	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	54.08%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$295,759	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$16	\$34	\$



FISCAL YEAR 2007

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: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,534,720**

Equalized Assessed Valuation: **\$25,990,342**

Population: **480**

Employees:

 Full Time: **37**

 Part Time: **24**

 Salaries Paid: **\$1,157,242**

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 07:	\$2,992,800	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$6,235	\$961	\$475
Revenue Collected During FY 07:	\$2,731,188	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$2,522,777	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$5,690	\$966	\$567
Per Capita Expenditures:	\$5,256	\$918	\$557
Revenues over (under) Expenditures:	\$208,411	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	130.26%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$3,286,179	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$6,846	\$1,056	\$513

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:	\$	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$2,267,158	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$18,075	\$120,916	\$29,518
Per Capita Debt:	\$38	\$19	\$9
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 07:	\$198,061	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$413	\$52	\$
Revenue Collected During FY 07:	\$334,720	\$334,423	\$
Expenditures During FY 07:	\$349,778	\$335,409	\$
Per Capita Revenue:	\$697	\$100	\$
Per Capita Expenditures:	\$729	\$102	\$
Operating Income (loss):	-\$15,058	-\$986	\$
Ratio of Retained Earnings to Expenditures:	52.32%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$183,003	\$159,604	\$
Per Capita Ending Retained Earnings:	\$381	\$50	\$



FISCAL YEAR 2007

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 07:	\$3,580,882	\$3,443,553	\$3,417,917
Per Capita Beginning Fund Balance:	\$445	\$961	\$475
Revenue Collected During FY 07:	\$5,403,670	\$3,931,969	\$3,328,646
Expenditures During FY 07:	\$5,286,255	\$3,867,460	\$3,512,653
Per Capita Revenue:	\$672	\$966	\$567
Per Capita Expenditures:	\$657	\$918	\$557
Revenues over (under) Expenditures:	\$117,415	\$64,509	\$187,854
Ratio of Fund Balance to Expenditures:	67.25%	108.52%	93.41%
Ending Fund Balance for FY 07:	\$3,554,778	\$3,800,302	\$3,304,459
Per Capita Ending Fund Balance:	\$442	\$1,056	\$513

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:	\$288,996	\$1,096,201	\$288,996
Total Unrestricted Net Assets:	\$3,524,100	\$2,019,821	\$2,219,515



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$394,550	\$120,916	\$29,518
Per Capita Debt:	\$49	\$19	\$9
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 07:	\$	\$159,601	\$
Per Capita Beginning Retained Earnings for FY 07:	\$	\$52	\$
Revenue Collected During FY 07:	\$	\$334,423	\$
Expenditures During FY 07:	\$	\$335,409	\$
Per Capita Revenue:	\$	\$100	\$
Per Capita Expenditures:	\$	\$102	\$
Operating Income (loss):	\$	-\$986	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.06%	0.00%
Ending Retained Earnings for FY 07:	\$	\$159,604	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2007

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 07:	\$16,856,835	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$330	\$327	\$294
Revenue Collected During FY 07:	\$22,811,118	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$20,688,375	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$447	\$454	\$445
Per Capita Expenditures:	\$405	\$425	\$412
Revenues over (under) Expenditures:	\$2,122,743	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	87.06%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$18,010,911	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$353	\$353	\$323

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:	\$2,421,571	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$15,530,862	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$4,239,030	\$7,113,292	\$1,246,411
Per Capita Debt:	\$83	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$5,082,720	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$100	\$30	\$
Revenue Collected During FY 07:	\$4,316,264	\$2,146,394	\$
Expenditures During FY 07:	\$4,418,872	\$2,166,648	\$
Per Capita Revenue:	\$85	\$39	\$
Per Capita Expenditures:	\$87	\$36	\$
Operating Income (loss):	-\$102,608	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	123.59%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$5,461,114	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$107	\$34	\$



FISCAL YEAR 2007

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: **11/30/2007**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,816,265**

Equalized Assessed Valuation: **\$375,598,552**

Population: **31,334**

Employees:

 Full Time: **108**

 Part Time: **18**

 Salaries Paid: **\$4,323,430**

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 07:	\$10,039,455	\$15,462,491	\$8,750,408
Per Capita Beginning Fund Balance:	\$320	\$327	\$294
Revenue Collected During FY 07:	\$14,472,217	\$22,070,492	\$13,730,166
Expenditures During FY 07:	\$14,471,211	\$20,460,355	\$12,726,546
Per Capita Revenue:	\$462	\$454	\$445
Per Capita Expenditures:	\$462	\$425	\$412
Revenues over (under) Expenditures:	\$1,006	\$1,610,137	\$631,174
Ratio of Fund Balance to Expenditures:	69.96%	83.71%	77.59%
Ending Fund Balance for FY 07:	\$10,124,504	\$16,652,959	\$9,588,194
Per Capita Ending Fund Balance:	\$323	\$353	\$323

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:	\$9,176,141	\$5,194,120	\$1,330,844
Total Unrestricted Net Assets:	\$909,622	\$11,282,553	\$6,737,794



FISCAL YEAR 2007

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 07:	\$	\$7,113,292	\$1,246,411
Per Capita Debt:	\$	\$97	\$39
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 07:	\$1,262,546	\$2,861,474	\$
Per Capita Beginning Retained Earnings for FY 07:	\$40	\$30	\$
Revenue Collected During FY 07:	\$524,058	\$2,146,394	\$
Expenditures During FY 07:	\$587,027	\$2,166,648	\$
Per Capita Revenue:	\$17	\$39	\$
Per Capita Expenditures:	\$19	\$36	\$
Operating Income (loss):	-\$62,969	-\$20,253	\$
Ratio of Retained Earnings to Expenditures:	190.03%	117.27%	0.00%
Ending Retained Earnings for FY 07:	\$1,115,534	\$3,228,372	\$
Per Capita Ending Retained Earnings:	\$36	\$34	\$