



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$134,511	\$934,914	\$47,411
Per Capita Debt:	\$21	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Greene County**

Unit Code: **031/000/00** County: **GREENE**

Fiscal Year End: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,308,346**

Equalized Assessed Valuation: **\$148,369,802**

Population: **14,532**

Employees:

 Full Time: **35**

 Part Time: **5**

 Salaries Paid: **\$2,856,140**

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 09:	\$4,940,864	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$340	\$345	\$335
Revenue Collected During FY 09:	\$7,123,484	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$7,127,614	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$490	\$457	\$445
Per Capita Expenditures:	\$490	\$448	\$438
Revenues over (under) Expenditures:	-\$4,130	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	69.26%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$4,936,734	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$340	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$405,311	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$4,434,543	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$67,651	\$6,503,357	\$1,081,397
Per Capita Debt:	\$5	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$37	\$
Revenue Collected During FY 09:	\$	\$2,040,607	\$
Expenditures During FY 09:	\$	\$2,176,250	\$
Per Capita Revenue:	\$	\$39	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Grundy County**

Unit Code: 032/000/00 County: GRUNDY

Fiscal Year End: 11/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$30,683,511

Equalized Assessed Valuation: \$1,984,154,700

Population: 46,500

Employees:

 Full Time: 240

 Part Time: 50

 Salaries Paid: \$9,667,905

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 09:	\$12,377,268	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$266	\$345	\$335
Revenue Collected During FY 09:	\$27,472,958	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$24,813,312	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$591	\$457	\$445
Per Capita Expenditures:	\$534	\$448	\$438
Revenues over (under) Expenditures:	\$2,659,646	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	60.60%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$15,036,914	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$323	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,303,914	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$12,732,998	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,635,000	\$6,503,357	\$1,081,397
Per Capita Debt:	\$78	\$96	\$34
General Obligation Debt over EAV:	0.18%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$1,607,861	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$35	\$37	\$
Revenue Collected During FY 09:	\$4,727,960	\$2,040,607	\$
Expenditures During FY 09:	\$3,925,691	\$2,176,250	\$
Per Capita Revenue:	\$102	\$39	\$
Per Capita Expenditures:	\$84	\$38	\$
Operating Income (loss):	\$802,269	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	61.39%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$2,410,130	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$52	\$39	\$



FISCAL YEAR 2009

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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 09:	\$8,486,122	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$998	\$611	\$550
Revenue Collected During FY 09:	\$4,624,328	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$4,321,364	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$544	\$705	\$662
Per Capita Expenditures:	\$508	\$658	\$544
Revenues over (under) Expenditures:	\$302,964	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	203.39%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$8,789,088	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$1,034	\$672	\$712
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$233,825	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$4,110,820	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$934,914	\$47,411
Per Capita Debt:	\$	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

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:	11/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,225,645		
Equalized Assessed Valuation:	\$320,747,183		
Population:	18,359		
Employees:			
Full Time:	81		
Part Time:	37		
Salaries Paid:	\$3,569,596		

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 09:	\$3,257,846	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$177	\$345	\$335
Revenue Collected During FY 09:	\$7,165,862	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$6,254,600	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$390	\$457	\$445
Per Capita Expenditures:	\$341	\$448	\$438
Revenues over (under) Expenditures:	\$911,262	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	67.40%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$4,215,687	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$230	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$4,215,687	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$166,943	\$6,503,357	\$1,081,397
Per Capita Debt:	\$9	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$256,775	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$14	\$37	\$
Revenue Collected During FY 09:	\$496,443	\$2,040,607	\$
Expenditures During FY 09:	\$538,747	\$2,176,250	\$
Per Capita Revenue:	\$27	\$39	\$
Per Capita Expenditures:	\$29	\$38	\$
Operating Income (loss):	-\$42,304	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	39.81%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$214,471	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$12	\$39	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$934,914	\$47,411
Per Capita Debt:	\$	\$129	\$9
General Obligation Debt over EAV:	0.00%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$204,613	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$43	\$28	\$
Revenue Collected During FY 09:	\$374,675	\$285,158	\$
Expenditures During FY 09:	\$405,984	\$269,250	\$
Per Capita Revenue:	\$78	\$51	\$
Per Capita Expenditures:	\$85	\$48	\$
Operating Income (loss):	-\$31,309	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	42.69%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$173,304	\$171,976	\$
Per Capita Ending Retained Earnings:	\$36	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Less Than 10,000

Local Government Profile

Unit Name: **Henderson County**

Unit Code: **036/000/00** County: **HENDERSON**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,063,085**

Equalized Assessed Valuation: **\$103,429,071**

Population: **8,200**

Employees:

 Full Time: **76**

 Part Time: **29**

 Salaries Paid: **\$2,600,304**

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 09:	\$3,700,992	\$3,864,354	\$3,690,392
Per Capita Beginning Fund Balance:	\$451	\$611	\$550
Revenue Collected During FY 09:	\$9,235,729	\$4,579,968	\$4,179,405
Expenditures During FY 09:	\$7,871,070	\$4,303,121	\$3,780,301
Per Capita Revenue:	\$1,126	\$705	\$662
Per Capita Expenditures:	\$960	\$658	\$544
Revenues over (under) Expenditures:	\$1,364,659	\$276,847	\$88,263
Ratio of Fund Balance to Expenditures:	74.19%	111.71%	91.47%
Ending Fund Balance for FY 09:	\$5,839,553	\$4,245,516	\$3,753,123
Per Capita Ending Fund Balance:	\$712	\$672	\$712

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:	\$4,003,531	\$874,705	\$30,987
Total Unrestricted Net Assets:	\$1,241,517	\$2,253,671	\$2,657,279



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$225,000	\$934,914	\$47,411
Per Capita Debt:	\$27	\$129	\$9
General Obligation Debt over EAV:	0.22%	2.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$	\$153,094	\$
Per Capita Beginning Retained Earnings for FY 09:	\$	\$28	\$
Revenue Collected During FY 09:	\$	\$285,158	\$
Expenditures During FY 09:	\$	\$269,250	\$
Per Capita Revenue:	\$	\$51	\$
Per Capita Expenditures:	\$	\$48	\$
Operating Income (loss):	\$	\$15,908	\$
Ratio of Retained Earnings to Expenditures:	0.00%	61.25%	0.00%
Ending Retained Earnings for FY 09:	\$	\$171,976	\$
Per Capita Ending Retained Earnings:	\$	\$31	\$



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$3,590,980	\$6,503,357	\$1,081,397
Per Capita Debt:	\$72	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$5,469,363	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$110	\$37	\$
Revenue Collected During FY 09:	\$4,550,419	\$2,040,607	\$
Expenditures During FY 09:	\$4,864,598	\$2,176,250	\$
Per Capita Revenue:	\$92	\$39	\$
Per Capita Expenditures:	\$98	\$38	\$
Operating Income (loss):	-\$314,179	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	115.32%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$5,609,681	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$113	\$39	\$



FISCAL YEAR 2009

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:	11/30/2009		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,199,923		
Equalized Assessed Valuation:	\$430,657,323		
Population:	29,690		
Employees:			
Full Time:	102		
Part Time:	13		
Salaries Paid:	\$4,589,223		

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 09:	\$9,882,960	\$15,586,590	\$9,522,267
Per Capita Beginning Fund Balance:	\$333	\$345	\$335
Revenue Collected During FY 09:	\$13,089,646	\$21,830,351	\$12,017,528
Expenditures During FY 09:	\$14,271,261	\$20,981,674	\$12,761,886
Per Capita Revenue:	\$441	\$457	\$445
Per Capita Expenditures:	\$481	\$448	\$438
Revenues over (under) Expenditures:	-\$1,181,615	\$848,677	\$231,680
Ratio of Fund Balance to Expenditures:	63.58%	80.10%	78.29%
Ending Fund Balance for FY 09:	\$9,074,361	\$16,293,258	\$9,952,864
Per Capita Ending Fund Balance:	\$306	\$355	\$335

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$54,047	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,899,984	\$5,974,420	\$2,585,420
Total Unrestricted Net Assets:	\$2,099,117	\$10,588,502	\$6,128,573



FISCAL YEAR 2009

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 09:	\$	\$6,503,357	\$1,081,397
Per Capita Debt:	\$	\$96	\$34
General Obligation Debt over EAV:	0.00%	3.86%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 09:	\$863,023	\$3,249,043	\$
Per Capita Beginning Retained Earnings for FY 09:	\$29	\$37	\$
Revenue Collected During FY 09:	\$491,690	\$2,040,607	\$
Expenditures During FY 09:	\$357,351	\$2,176,250	\$
Per Capita Revenue:	\$17	\$39	\$
Per Capita Expenditures:	\$12	\$38	\$
Operating Income (loss):	\$134,339	-\$135,643	\$
Ratio of Retained Earnings to Expenditures:	209.32%	3624.01%	0.00%
Ending Retained Earnings for FY 09:	\$748,013	\$3,290,037	\$
Per Capita Ending Retained Earnings:	\$25	\$39	\$