





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$123,153</b>	\$879,011	\$114,008
Per Capita Debt:	<b>\$22</b>	\$121	\$20
General Obligation Debt over EAV:	<b>0.00%</b>	1.83%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$159,692	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$29	\$
Revenue Collected During FY 10:	\$	\$228,589	\$
Expenditures During FY 10:	\$	\$224,298	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,291	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	55.35%	0.00%
Ending Retained Earnings for FY 10:	\$	\$163,662	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$



**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:	12/31/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,198,574	
Equalized Assessed Valuation:	\$151,029,059	
Population:	14,532	
Employees:		
Full Time:	35	
Part Time:	5	
Salaries Paid:	\$2,681,644	

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 10:	\$4,936,735	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$340	\$363	\$339
Revenue Collected During FY 10:	\$6,551,098	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$6,582,364	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$451	\$476	\$454
Per Capita Expenditures:	\$453	\$464	\$452
Revenues over (under) Expenditures:	-\$31,266	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	74.60%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$4,910,371	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$338	\$378	\$355

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$417,861	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$4,374,384	\$10,349,325	\$5,366,947



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$41,339</b>	\$7,172,068	\$1,234,140
Per Capita Debt:	<b>\$3</b>	\$101	\$37
General Obligation Debt over EAV:	<b>0.00%</b>	3.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$





**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 10:	<b>\$3,208,196</b>	\$7,172,068	\$1,234,140
Per Capita Debt:	<b>\$66</b>	\$101	\$37
General Obligation Debt over EAV:	<b>0.16%</b>	3.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 10:	<b>\$2,410,130</b>	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	<b>\$50</b>	\$41	\$
Revenue Collected During FY 10:	<b>\$3,679,733</b>	\$1,984,823	\$
Expenditures During FY 10:	<b>\$3,779,787</b>	\$2,128,845	\$
Per Capita Revenue:	<b>\$76</b>	\$41	\$
Per Capita Expenditures:	<b>\$78</b>	\$40	\$
Operating Income (loss):	<b>-\$100,054</b>	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	<b>61.12%</b>	300.19%	0.00%
Ending Retained Earnings for FY 10:	<b>\$2,310,076</b>	\$3,255,770	\$
Per Capita Ending Retained Earnings:	<b>\$48</b>	\$41	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 10:	\$	\$879,011	\$114,008
Per Capita Debt:	\$	\$121	\$20
General Obligation Debt over EAV:	0.00%	1.83%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 10:	\$	\$159,692	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$29	\$
Revenue Collected During FY 10:	\$	\$228,589	\$
Expenditures During FY 10:	\$	\$224,298	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,291	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.35%	0.00%
Ending Retained Earnings for FY 10:	\$	\$163,662	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$



**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:	11/30/2010		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,746,211		
Equalized Assessed Valuation:	\$22,649,170		
Population:	19,104		
Employees:			
Full Time:	95		
Part Time:	82		
Salaries Paid:	\$4,158,063		

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 10:	\$4,215,687	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$221	\$363	\$339
Revenue Collected During FY 10:	\$7,545,913	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$7,424,458	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$395	\$476	\$454
Per Capita Expenditures:	\$389	\$464	\$452
Revenues over (under) Expenditures:	\$121,455	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	57.99%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$4,305,382	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$225	\$378	\$355

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$4,667,306	\$10,349,325	\$5,366,947



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$101,970</b>	\$7,172,068	\$1,234,140
Per Capita Debt:	<b>\$5</b>	\$101	\$37
General Obligation Debt over EAV:	<b>0.00%</b>	3.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	<b>\$214,471</b>	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	<b>\$11</b>	\$41	\$
Revenue Collected During FY 10:	<b>\$591,367</b>	\$1,984,823	\$
Expenditures During FY 10:	<b>\$579,457</b>	\$2,128,845	\$
Per Capita Revenue:	<b>\$31</b>	\$41	\$
Per Capita Expenditures:	<b>\$30</b>	\$40	\$
Operating Income (loss):	<b>\$11,910</b>	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	<b>39.07%</b>	300.19%	0.00%
Ending Retained Earnings for FY 10:	<b>\$226,381</b>	\$3,255,770	\$
Per Capita Ending Retained Earnings:	<b>\$12</b>	\$41	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 10:	<b>\$</b>	<b>\$879,011</b>	<b>\$114,008</b>
Per Capita Debt:	<b>\$</b>	<b>\$121</b>	<b>\$20</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>1.83%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 10:	<b>\$173,304</b>	<b>\$159,692</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 10:	<b>\$36</b>	<b>\$29</b>	<b>\$</b>
Revenue Collected During FY 10:	<b>\$430,395</b>	<b>\$228,589</b>	<b>\$</b>
Expenditures During FY 10:	<b>\$429,627</b>	<b>\$224,298</b>	<b>\$</b>
Per Capita Revenue:	<b>\$90</b>	<b>\$41</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$90</b>	<b>\$40</b>	<b>\$</b>
Operating Income (loss):	<b>\$768</b>	<b>\$4,291</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>40.52%</b>	<b>55.35%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 10:	<b>\$174,072</b>	<b>\$163,662</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$36</b>	<b>\$29</b>	<b>\$</b>



**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:	11/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$10,929,903	
Equalized Assessed Valuation:	\$109,869,686	
Population:	8,200	
Employees:		
Full Time:	76	
Part Time:	29	
Salaries Paid:	\$2,470,056	

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 10:	\$5,839,553	\$4,103,160	\$3,711,545
Per Capita Beginning Fund Balance:	\$712	\$658	\$664
Revenue Collected During FY 10:	\$13,085,968	\$4,349,255	\$3,595,677
Expenditures During FY 10:	\$13,479,790	\$4,293,485	\$3,552,050
Per Capita Revenue:	\$1,596	\$655	\$544
Per Capita Expenditures:	\$1,644	\$644	\$546
Revenues over (under) Expenditures:	-\$393,822	\$55,770	\$37,872
Ratio of Fund Balance to Expenditures:	40.40%	110.77%	93.27%
Ending Fund Balance for FY 10:	\$5,445,731	\$4,101,886	\$3,637,189
Per Capita Ending Fund Balance:	\$664	\$656	\$607

**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:	\$4,297,941	\$1,024,819	\$53,603
Total Unrestricted Net Assets:	\$524,609	\$2,124,699	\$2,323,407



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	<b>\$560,000</b>	\$879,011	\$114,008
Per Capita Debt:	<b>\$68</b>	\$121	\$20
General Obligation Debt over EAV:	<b>0.51%</b>	1.83%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$159,692	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$29	\$
Revenue Collected During FY 10:	\$	\$228,589	\$
Expenditures During FY 10:	\$	\$224,298	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,291	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	55.35%	0.00%
Ending Retained Earnings for FY 10:	\$	\$163,662	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$





DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 10:	<b>\$3,379,795</b>	\$7,172,068	\$1,234,140
Per Capita Debt:	<b>\$68</b>	\$101	\$37
General Obligation Debt over EAV:	<b>0.00%</b>	3.34%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 10:	<b>\$5,609,681</b>	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	<b>\$113</b>	\$41	\$
Revenue Collected During FY 10:	<b>\$4,423,019</b>	\$1,984,823	\$
Expenditures During FY 10:	<b>\$4,960,338</b>	\$2,128,845	\$
Per Capita Revenue:	<b>\$89</b>	\$41	\$
Per Capita Expenditures:	<b>\$100</b>	\$40	\$
Operating Income (loss):	<b>-\$537,319</b>	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	<b>111.72%</b>	300.19%	0.00%
Ending Retained Earnings for FY 10:	<b>\$5,541,651</b>	\$3,255,770	\$
Per Capita Ending Retained Earnings:	<b>\$112</b>	\$41	\$



**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:	11/30/2010	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$21,986,752	
Equalized Assessed Valuation:	\$442,032,396	
Population:	29,690	
Employees:		
Full Time:	90	
Part Time:	57	
Salaries Paid:	\$4,155,390	

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

**Fiscal Indicators**

**General and Special Funds**

	Amounts	Averages	Medians
Beginning Fund Balance for FY 10:	\$9,074,361	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$306	\$363	\$339
Revenue Collected During FY 10:	\$16,033,657	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$16,363,366	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$540	\$476	\$454
Per Capita Expenditures:	\$551	\$464	\$452
Revenues over (under) Expenditures:	-\$329,709	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	54.58%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$8,930,969	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$301	\$378	\$355

**Equity**

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

**Net Assets**

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,665,809	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$2,443,541	\$10,349,325	\$5,366,947



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$7,172,068	\$1,234,140
Per Capita Debt:	\$	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$748,013	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$25	\$41	\$
Revenue Collected During FY 10:	\$520,807	\$1,984,823	\$
Expenditures During FY 10:	\$345,781	\$2,128,845	\$
Per Capita Revenue:	\$18	\$41	\$
Per Capita Expenditures:	\$12	\$40	\$
Operating Income (loss):	\$175,026	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	212.80%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$735,827	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$25	\$41	\$