



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Less Than 10,000

**Local Government Profile**

Unit Name: **Gallatin County**

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

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,771,678**

Equalized Assessed Valuation: **\$45,042,900**

Population: **5,589**

Employees:

**Full Time:** **25**

**Part Time:** **27**

**Salaries Paid:** **\$807,368**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$4,506,777</b>	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	<b>\$806</b>	\$660	\$633
Revenue Collected During FY 11:	<b>\$3,135,592</b>	\$4,549,512	\$4,151,169
Expenditures During FY 11:	<b>\$3,298,669</b>	\$4,457,033	\$4,039,921
Per Capita Revenue:	<b>\$561</b>	\$670	\$607
Per Capita Expenditures:	<b>\$590</b>	\$654	\$574
Revenues over (under) Expenditures:	<b>-\$163,077</b>	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	<b>128.29%</b>	109.45%	86.15%
Ending Fund Balance for FY 11:	<b>\$4,231,881</b>	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	<b>\$757</b>	\$676	\$675

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$104,136</b>	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	<b>\$3,055,548</b>	\$1,686,484	\$1,523,409



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$187.349</b>	\$773,654	\$103,117
Per Capita Debt:	<b>\$34</b>	\$122	\$15
General Obligation Debt over EAV:	<b>0.00%</b>	1.65%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$28	\$
Revenue Collected During FY 11:	\$	\$217,317	\$
Expenditures During FY 11:	\$	\$214,802	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$	\$154,564	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10,000 and 275,000

**Local Government Profile**

Unit Name: **Greene County**

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

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,077,734**

Equalized Assessed Valuation: **\$153,791,009**

Population: **14,000**

Employees:

**Full Time:** **55**

**Part Time:** **10**

**Salaries Paid:** **\$2,475,330**

**Blended Component Units**

Number Submitted = 1  
Greene County

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$4,910,371</b>	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	<b>\$351</b>	\$368	\$348
Revenue Collected During FY 11:	<b>\$6,763,831</b>	\$22,321,527	\$13,175,183
Expenditures During FY 11:	<b>\$6,702,043</b>	\$21,887,132	\$13,152,606
Per Capita Revenue:	<b>\$483</b>	\$470	\$465
Per Capita Expenditures:	<b>\$479</b>	\$459	\$446
Revenues over (under) Expenditures:	<b>\$61,788</b>	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	<b>76.15%</b>	82.71%	82.15%
Ending Fund Balance for FY 11:	<b>\$5,103,280</b>	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	<b>\$365</b>	\$381	\$358

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$434,315</b>	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	<b>\$4,721,444</b>	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$125.000</b>	\$7,885,646	\$1,340,797
Per Capita Debt:	<b>\$9</b>	\$104	\$44
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10,000 and 275,000

**Local Government Profile**

Unit Name: **Grundy County**

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

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,577,360**

Equalized Assessed Valuation: **\$1,887,216,330**

Population: **50,063**

Employees:

**Full Time:** **197**

**Part Time:** **50**

**Salaries Paid:** **\$10,326,610**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$18,117,472</b>	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	<b>\$362</b>	\$368	\$348
Revenue Collected During FY 11:	<b>\$27,923,044</b>	\$22,321,527	\$13,175,183
Expenditures During FY 11:	<b>\$26,379,612</b>	\$21,887,132	\$13,152,606
Per Capita Revenue:	<b>\$558</b>	\$470	\$465
Per Capita Expenditures:	<b>\$527</b>	\$459	\$446
Revenues over (under) Expenditures:	<b>\$1,543,432</b>	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	<b>69.32%</b>	82.71%	82.15%
Ending Fund Balance for FY 11:	<b>\$18,287,293</b>	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	<b>\$365</b>	\$381	\$358

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$11,166,702</b>	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	<b>\$7,120,591</b>	\$7,474,886	\$4,418,956



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$2,867,233</b>	\$7,885,646	\$1,340,797
Per Capita Debt:	<b>\$57</b>	\$104	\$44
General Obligation Debt over EAV:	<b>0.14%</b>	0.29%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$2,310,076</b>	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$46</b>	\$40	\$
Revenue Collected During FY 11:	<b>\$94,450</b>	\$2,032,048	\$
Expenditures During FY 11:	<b>\$28,806</b>	\$2,063,033	\$
Per Capita Revenue:	<b>\$2</b>	\$41	\$
Per Capita Expenditures:	<b>\$1</b>	\$40	\$
Operating Income (loss):	<b>\$65,644</b>	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	279.96%	0.00%
Ending Retained Earnings for FY 11:	<b>\$</b>	\$3,197,535	\$
Per Capita Ending Retained Earnings:	<b>\$</b>	\$41	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$773,654	\$103,117
Per Capita Debt:	\$	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$28	\$
Revenue Collected During FY 11:	\$	\$217,317	\$
Expenditures During FY 11:	\$	\$214,802	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$	\$154,564	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10,000 and 275,000

**Local Government Profile**

Unit Name: **Hancock County**

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

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,985,146**

Equalized Assessed Valuation: **\$338,221,986**

Population: **19,031**

Employees:

**Full Time:** **85**

**Part Time:** **35**

**Salaries Paid:** **\$4,140,997**

**Blended Component Units**

Number Submitted = 1  
Hancock County Public Building Commission

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$4,305,382</b>	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	<b>\$226</b>	\$368	\$348
Revenue Collected During FY 11:	<b>\$9,104,912</b>	\$22,321,527	\$13,175,183
Expenditures During FY 11:	<b>\$9,013,578</b>	\$21,887,132	\$13,152,606
Per Capita Revenue:	<b>\$478</b>	\$470	\$465
Per Capita Expenditures:	<b>\$474</b>	\$459	\$446
Revenues over (under) Expenditures:	<b>\$91,334</b>	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	<b>49.71%</b>	82.71%	82.15%
Ending Fund Balance for FY 11:	<b>\$4,481,058</b>	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	<b>\$235</b>	\$381	\$358

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,379,184</b>	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	<b>\$2,516,107</b>	\$7,474,886	\$4,418,956



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$117,145</b>	\$7,885,646	\$1,340,797
Per Capita Debt:	<b>\$6</b>	\$104	\$44
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$226,381</b>	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$12</b>	\$40	\$
Revenue Collected During FY 11:	<b>\$628,415</b>	\$2,032,048	\$
Expenditures During FY 11:	<b>\$600,319</b>	\$2,063,033	\$
Per Capita Revenue:	<b>\$33</b>	\$41	\$
Per Capita Expenditures:	<b>\$32</b>	\$40	\$
Operating Income (loss):	<b>\$28,096</b>	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	<b>42.39%</b>	279.96%	0.00%
Ending Retained Earnings for FY 11:	<b>\$254,477</b>	\$3,197,535	\$
Per Capita Ending Retained Earnings:	<b>\$13</b>	\$41	\$



**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: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,720,489**

Equalized Assessed Valuation: **\$27,757,409**

Population: **4,800**

Employees:

**Full Time:** **37**

**Part Time:** **24**

**Salaries Paid:** **\$1,190,474**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$3,038,002</b>	\$4,275,120	\$3,739,781
Per Capita Beginning Fund Balance:	<b>\$633</b>	\$660	\$633
Revenue Collected During FY 11:	<b>\$2,247,874</b>	\$4,549,512	\$4,151,169
Expenditures During FY 11:	<b>\$2,044,760</b>	\$4,457,033	\$4,039,921
Per Capita Revenue:	<b>\$468</b>	\$670	\$607
Per Capita Expenditures:	<b>\$426</b>	\$654	\$574
Revenues over (under) Expenditures:	<b>\$203,114</b>	\$92,479	\$111,248
Ratio of Fund Balance to Expenditures:	<b>158.51%</b>	109.45%	86.15%
Ending Fund Balance for FY 11:	<b>\$3,241,116</b>	\$4,368,544	\$4,231,881
Per Capita Ending Fund Balance:	<b>\$675</b>	\$676	\$675

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,955,339</b>	\$1,827,200	\$2,026,147
Total Unrestricted Net Assets:	<b>\$285,777</b>	\$1,686,484	\$1,523,409



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$773,654	\$103,117
Per Capita Debt:	\$	\$122	\$15
General Obligation Debt over EAV:	0.00%	1.65%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$174,072	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$36	\$28	\$
Revenue Collected During FY 11:	\$334,118	\$217,317	\$
Expenditures During FY 11:	\$412,013	\$214,802	\$
Per Capita Revenue:	\$70	\$40	\$
Per Capita Expenditures:	\$86	\$40	\$
Operating Income (loss):	-\$77,895	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	23.34%	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$96,177	\$154,564	\$
Per Capita Ending Retained Earnings:	\$20	\$28	\$



**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: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,389,026**

Equalized Assessed Valuation: **\$116,354,722**

Population: **8,200**

Employees:

**Full Time:** **76**

**Part Time:** **29**

**Salaries Paid:** **\$2,462,277**

**Blended Component Units**

Number Submitted = **1**

Health Department

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$5,445,731</b>	<b>\$4,275,120</b>	<b>\$3,739,781</b>
Per Capita Beginning Fund Balance:	<b>\$664</b>	<b>\$660</b>	<b>\$633</b>
Revenue Collected During FY 11:	<b>\$8,251,042</b>	<b>\$4,549,512</b>	<b>\$4,151,169</b>
Expenditures During FY 11:	<b>\$9,072,269</b>	<b>\$4,457,033</b>	<b>\$4,039,921</b>
Per Capita Revenue:	<b>\$1,006</b>	<b>\$670</b>	<b>\$607</b>
Per Capita Expenditures:	<b>\$1,106</b>	<b>\$654</b>	<b>\$574</b>
Revenues over (under) Expenditures:	<b>-\$821,227</b>	<b>\$92,479</b>	<b>\$111,248</b>
Ratio of Fund Balance to Expenditures:	<b>50.41%</b>	<b>109.45%</b>	<b>86.15%</b>
Ending Fund Balance for FY 11:	<b>\$4,573,556</b>	<b>\$4,368,544</b>	<b>\$4,231,881</b>
Per Capita Ending Fund Balance:	<b>\$558</b>	<b>\$676</b>	<b>\$675</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$2,647,101</b>	<b>\$1,827,200</b>	<b>\$2,026,147</b>
Total Unrestricted Net Assets:	<b>\$1,459,468</b>	<b>\$1,686,484</b>	<b>\$1,523,409</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$500.000</b>	\$773,654	\$103,117
Per Capita Debt:	<b>\$61</b>	\$122	\$15
General Obligation Debt over EAV:	<b>0.43%</b>	1.65%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$152,751	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$28	\$
Revenue Collected During FY 11:	\$	\$217,317	\$
Expenditures During FY 11:	\$	\$214,802	\$
Per Capita Revenue:	\$	\$40	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$2,515	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	57.34%	0.00%
Ending Retained Earnings for FY 11:	\$	\$154,564	\$
Per Capita Ending Retained Earnings:	\$	\$28	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10,000 and 275,000

**Local Government Profile**

Unit Name: **Henry County**

Unit Code: **037/000/00** County: **HENRY**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,607,441**

Equalized Assessed Valuation: **\$748,746,930**

Population: **50,486**

Employees:

**Full Time:** **277**

**Part Time:** **223**

**Salaries Paid:** **\$13,250,137**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$17,566,428</b>	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	<b>\$348</b>	\$368	\$348
Revenue Collected During FY 11:	<b>\$24,968,935</b>	\$22,321,527	\$13,175,183
Expenditures During FY 11:	<b>\$22,411,774</b>	\$21,887,132	\$13,152,606
Per Capita Revenue:	<b>\$495</b>	\$470	\$465
Per Capita Expenditures:	<b>\$444</b>	\$459	\$446
Revenues over (under) Expenditures:	<b>\$2,557,161</b>	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	<b>85.77%</b>	82.71%	82.15%
Ending Fund Balance for FY 11:	<b>\$19,222,194</b>	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	<b>\$381</b>	\$381	\$358

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$12,981,023</b>	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	<b>\$6,966,630</b>	\$7,474,886	\$4,418,956



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,189,425</b>	\$7,885,646	\$1,340,797
Per Capita Debt:	<b>\$63</b>	\$104	\$44
General Obligation Debt over EAV:	<b>0.00%</b>	0.29%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$5,541,651</b>	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$110</b>	\$40	\$
Revenue Collected During FY 11:	<b>\$5,110,459</b>	\$2,032,048	\$
Expenditures During FY 11:	<b>\$5,096,516</b>	\$2,063,033	\$
Per Capita Revenue:	<b>\$101</b>	\$41	\$
Per Capita Expenditures:	<b>\$101</b>	\$40	\$
Operating Income (loss):	<b>\$13,943</b>	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	<b>119.36%</b>	279.96%	0.00%
Ending Retained Earnings for FY 11:	<b>\$6,083,078</b>	\$3,197,535	\$
Per Capita Ending Retained Earnings:	<b>\$120</b>	\$41	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10,000 and 275,000

**Local Government Profile**

Unit Name:	Iroquois County	
Unit Code:	038/000/00	County: IROQUOIS
Fiscal Year End:	11/30/2011	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$18,432,467	
Equalized Assessed Valuation:	\$452,381,515	
Population:	29,718	
Employees:		
Full Time:	100	
Part Time:	49	
Salaries Paid:	\$3,882,790	

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 11:	\$8,613,104	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$290	\$368	\$348
Revenue Collected During FY 11:	\$13,175,183	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$12,342,183	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$443	\$470	\$465
Per Capita Expenditures:	\$415	\$459	\$446
Revenues over (under) Expenditures:	\$833,000	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	79.32%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$9,790,226	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$329	\$381	\$358

**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:	\$9,171,015	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,281,540	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
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 11:	\$735,827	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$25	\$40	\$
Revenue Collected During FY 11:	\$644,158	\$2,032,048	\$
Expenditures During FY 11:	\$268,352	\$2,063,033	\$
Per Capita Revenue:	\$22	\$41	\$
Per Capita Expenditures:	\$9	\$40	\$
Operating Income (loss):	\$375,806	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	284.30%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$762,932	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$26	\$41	\$