



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$175,323	\$718,146	\$85,683
Per Capita Debt:	\$31	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$28	\$
Revenue Collected During FY 12:	\$	\$230,537	\$
Expenditures During FY 12:	\$	\$191,576	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$37	\$
Operating Income (loss):	\$	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$	\$193,426	\$
Per Capita Ending Retained Earnings:	\$	\$35	\$



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: 12/31/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,489,176

Equalized Assessed Valuation: \$152,659,407

Population: 13,800

Employees:

 Full Time: 57

 Part Time: 10

 Salaries Paid: \$2,446,031

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 12:	\$5,103,279	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$370	\$380	\$360
Revenue Collected During FY 12:	\$6,989,129	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$6,249,918	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$506	\$474	\$468
Per Capita Expenditures:	\$453	\$468	\$446
Revenues over (under) Expenditures:	\$739,211	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	93.58%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$5,848,790	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$424	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,867,092	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,926,691	\$6,731,518	\$3,921,901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$84,298	\$7,668,456	\$1,356,075
Per Capita Debt:	\$6	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



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: **11/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,010,948**

Equalized Assessed Valuation: **\$1,865,150,031**

Population: **50,063**

Employees:

Full Time: **186**

Part Time: **63**

Salaries Paid: **\$10,439,038**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$18,287,293	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$365	\$380	\$360
Revenue Collected During FY 12:	\$27,061,982	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$24,755,381	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$541	\$474	\$468
Per Capita Expenditures:	\$494	\$468	\$446
Revenues over (under) Expenditures:	\$2,306,601	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	83.19%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$20,593,894	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$411	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,505,641	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$8,088,253	\$6,731,518	\$3,921,901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,585,304	\$7,668,456	\$1,356,075
Per Capita Debt:	\$52	\$107	\$42
General Obligation Debt over EAV:	0.12%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$85,683	\$718,146	\$85,683
Per Capita Debt:	\$10	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$28	\$
Revenue Collected During FY 12:	\$	\$230,537	\$
Expenditures During FY 12:	\$	\$191,576	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$37	\$
Operating Income (loss):	\$	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$	\$193,426	\$
Per Capita Ending Retained Earnings:	\$	\$35	\$



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:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,765,677		
Equalized Assessed Valuation:	\$289,678,108		
Population:	18,891		
Employees:			
Full Time:	110		
Part Time:	51		
Salaries Paid:	\$4,203,744		

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 12:	\$4,481,058	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$237	\$380	\$360
Revenue Collected During FY 12:	\$7,487,702	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$7,474,868	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$396	\$474	\$468
Per Capita Expenditures:	\$396	\$468	\$446
Revenues over (under) Expenditures:	\$12,834	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	62.17%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$4,647,433	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$246	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,408,989	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$2,625,159	\$6,731,518	\$3,921,901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$201,223	\$7,668,456	\$1,356,075
Per Capita Debt:	\$11	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$254,477	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$13	\$42	\$
Revenue Collected During FY 12:	\$621,749	\$1,994,427	\$
Expenditures During FY 12:	\$603,945	\$2,063,891	\$
Per Capita Revenue:	\$33	\$38	\$
Per Capita Expenditures:	\$32	\$36	\$
Operating Income (loss):	\$17,804	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	45.08%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$272,281	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$14	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$718,146	\$85,683
Per Capita Debt:	\$	\$113	\$13
General Obligation Debt over EAV:	0.00%	1.40%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$96,177	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$20	\$28	\$
Revenue Collected During FY 12:	\$377,831	\$230,537	\$
Expenditures During FY 12:	\$374,017	\$191,576	\$
Per Capita Revenue:	\$79	\$43	\$
Per Capita Expenditures:	\$78	\$37	\$
Operating Income (loss):	\$3,814	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	26.73%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$99,991	\$193,426	\$
Per Capita Ending Retained Earnings:	\$21	\$35	\$



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:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,417,334		
Equalized Assessed Valuation:	\$120,800,593		
Population:	8,200		
Employees:			
Full Time:	76		
Part Time:	29		
Salaries Paid:	\$2,596,122		

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 12:	\$4,573,556	\$4,368,544	\$4,231,881
Per Capita Beginning Fund Balance:	\$558	\$679	\$675
Revenue Collected During FY 12:	\$7,905,013	\$4,764,868	\$3,896,056
Expenditures During FY 12:	\$7,591,162	\$4,622,663	\$3,896,929
Per Capita Revenue:	\$964	\$697	\$642
Per Capita Expenditures:	\$926	\$680	\$644
Revenues over (under) Expenditures:	\$313,851	\$142,205	\$144,102
Ratio of Fund Balance to Expenditures:	63.69%	106.81%	97.72%
Ending Fund Balance for FY 12:	\$4,834,932	\$4,566,371	\$3,973,632
Per Capita Ending Fund Balance:	\$590	\$703	\$711

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:	\$2,678,514	\$2,617,521	\$2,575,111
Total Unrestricted Net Assets:	\$1,832,883	\$1,125,060	\$1,176,030



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$435,000	\$718,146	\$85,683
Per Capita Debt:	\$53	\$113	\$13
General Obligation Debt over EAV:	0.36%	1.40%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$154,564	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$28	\$
Revenue Collected During FY 12:	\$	\$230,537	\$
Expenditures During FY 12:	\$	\$191,576	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$37	\$
Operating Income (loss):	\$	\$38,960	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.85%	0.00%
Ending Retained Earnings for FY 12:	\$	\$193,426	\$
Per Capita Ending Retained Earnings:	\$	\$35	\$



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 12:	\$19,222,194	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$382	\$380	\$360
Revenue Collected During FY 12:	\$26,555,050	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$23,098,591	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$528	\$474	\$468
Per Capita Expenditures:	\$459	\$468	\$446
Revenues over (under) Expenditures:	\$3,456,459	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	93.42%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$21,578,433	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$429	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,247,386	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$7,263,794	\$6,731,518	\$3,921,901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,855,775	\$7,668,456	\$1,356,075
Per Capita Debt:	\$57	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,083,078	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$121	\$42	\$
Revenue Collected During FY 12:	\$5,492,406	\$1,994,427	\$
Expenditures During FY 12:	\$5,510,547	\$2,063,891	\$
Per Capita Revenue:	\$109	\$38	\$
Per Capita Expenditures:	\$109	\$36	\$
Operating Income (loss):	-\$18,141	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	120.55%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$6,643,128	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$132	\$40	\$



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:	11/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$20,206,573	
Equalized Assessed Valuation:	\$451,021,283	
Population:	29,475	
Employees:		
Full Time:	87	
Part Time:	48	
Salaries Paid:	\$4,296,387	

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 12:	\$9,790,226	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$332	\$380	\$360
Revenue Collected During FY 12:	\$11,889,937	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$12,658,388	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$403	\$474	\$468
Per Capita Expenditures:	\$429	\$468	\$446
Revenues over (under) Expenditures:	-\$768,451	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	74.45%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$9,424,059	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$320	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,703,429	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,555,927	\$6,731,518	\$3,921,901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$33,371	\$7,668,456	\$1,356,075
Per Capita Debt:	\$1	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$762,932	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$26	\$42	\$
Revenue Collected During FY 12:	\$524,724	\$1,994,427	\$
Expenditures During FY 12:	\$352,783	\$2,063,891	\$
Per Capita Revenue:	\$18	\$38	\$
Per Capita Expenditures:	\$12	\$36	\$
Operating Income (loss):	\$171,941	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	175.71%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$619,869	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$21	\$40	\$