



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$73,977	\$726,095	\$67,013
Per Capita Debt:	\$13	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$36,852	\$7,875,960	\$980,000
Per Capita Debt:	\$3	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

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: **11/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$34,866,818**

Equalized Assessed Valuation: **\$1,767,587,739**

Population: **50,228**

Employees:

Full Time: **178**

Part Time: **60**

Salaries Paid: **\$10,260,942**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,807,524	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$434	\$400	\$393
Revenue Collected During FY 15:	\$26,080,178	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$28,911,590	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$519	\$484	\$478
Per Capita Expenditures:	\$576	\$493	\$462
Revenues over (under) Expenditures:	-\$2,831,412	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	65.63%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$18,976,112	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$378	\$390	\$385

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:	\$11,589,107	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$7,387,005	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,650,205	\$7,875,960	\$980,000
Per Capita Debt:	\$93	\$90	\$27
General Obligation Debt over EAV:	0.24%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$60,049	\$726,095	\$67,013
Per Capita Debt:	\$7	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,909,315		
Equalized Assessed Valuation:	\$309,472,201		
Population:	18,543		
Employees:			
Full Time:	102		
Part Time:	81		
Salaries Paid:	\$4,636,233		

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 15:	\$5,738,835	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$309	\$400	\$393
Revenue Collected During FY 15:	\$10,588,874	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$10,501,152	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$571	\$484	\$478
Per Capita Expenditures:	\$566	\$493	\$462
Revenues over (under) Expenditures:	\$87,722	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	57.19%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$6,005,380	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$324	\$390	\$385

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:	\$2,659,805	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$4,499,250	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$248,878	\$7,875,960	\$980,000
Per Capita Debt:	\$13	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$215,544	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$12	\$40	\$
Revenue Collected During FY 15:	\$490,752	\$1,883,877	\$
Expenditures During FY 15:	\$606,495	\$2,107,914	\$
Per Capita Revenue:	\$26	\$43	\$
Per Capita Expenditures:	\$33	\$43	\$
Operating Income (loss):	-\$115,743	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	16.46%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$99,801	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$5	\$40	\$



FISCAL YEAR 2015

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: 11/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,058,207

Equalized Assessed Valuation: \$29,906,848

Population: 4,129

Employees:

 Full Time: 31

 Part Time: 23

 Salaries Paid: \$990,348

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,263,701	\$5,201,334	\$4,564,900
Per Capita Beginning Fund Balance:	\$1,033	\$804	\$854
Revenue Collected During FY 15:	\$2,243,530	\$4,532,790	\$3,926,198
Expenditures During FY 15:	\$2,167,400	\$4,929,597	\$4,135,773
Per Capita Revenue:	\$543	\$693	\$641
Per Capita Expenditures:	\$525	\$745	\$688
Revenues over (under) Expenditures:	\$76,130	-\$396,807	\$51,734
Ratio of Fund Balance to Expenditures:	199.42%	114.75%	102.81%
Ending Fund Balance for FY 15:	\$4,322,231	\$4,845,480	\$3,778,997
Per Capita Ending Fund Balance:	\$1,047	\$756	\$601

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:	\$3,719,779	\$2,796,751	\$2,452,325
Total Unrestricted Net Assets:	\$602,452	\$1,007,023	\$1,204,676



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$726,095	\$67,013
Per Capita Debt:	\$	\$117	\$10
General Obligation Debt over EAV:	0.00%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$60,949	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$15	\$48	\$
Revenue Collected During FY 15:	\$53,803	\$273,296	\$
Expenditures During FY 15:	\$74,558	\$260,674	\$
Per Capita Revenue:	\$13	\$48	\$
Per Capita Expenditures:	\$18	\$47	\$
Operating Income (loss):	-\$20,755	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	77.52%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$57,794	\$288,969	\$
Per Capita Ending Retained Earnings:	\$14	\$50	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$295,000	\$726,095	\$67,013
Per Capita Debt:	\$43	\$117	\$10
General Obligation Debt over EAV:	0.22%	1.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$275,090	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$48	\$
Revenue Collected During FY 15:	\$	\$273,296	\$
Expenditures During FY 15:	\$	\$260,674	\$
Per Capita Revenue:	\$	\$48	\$
Per Capita Expenditures:	\$	\$47	\$
Operating Income (loss):	\$	\$12,622	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.70%	0.00%
Ending Retained Earnings for FY 15:	\$	\$288,969	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL YEAR 2015

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 15:	\$20,125,540	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$399	\$400	\$393
Revenue Collected During FY 15:	\$25,175,701	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$23,073,949	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$499	\$484	\$478
Per Capita Expenditures:	\$457	\$493	\$462
Revenues over (under) Expenditures:	\$2,101,752	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	90.59%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$20,902,848	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$414	\$390	\$385

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:	\$16,757,515	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$6,684,909	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,335,103	\$7,875,960	\$980,000
Per Capita Debt:	\$106	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,857,373	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$136	\$40	\$
Revenue Collected During FY 15:	\$5,328,098	\$1,883,877	\$
Expenditures During FY 15:	\$5,754,599	\$2,107,914	\$
Per Capita Revenue:	\$106	\$43	\$
Per Capita Expenditures:	\$114	\$43	\$
Operating Income (loss):	-\$426,501	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	129.22%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$7,436,090	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$147	\$40	\$



FISCAL YEAR 2015

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:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,034,389		
Equalized Assessed Valuation:	\$484,589,602		
Population:	28,982		
Employees:			
	Full Time:	99	
	Part Time:	58	
	Salaries Paid:	\$4,850,087	

Blended Component Units
Number Submitted = 1
IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,487,633	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$362	\$400	\$393
Revenue Collected During FY 15:	\$12,464,712	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$11,616,164	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$430	\$484	\$478
Per Capita Expenditures:	\$401	\$493	\$462
Revenues over (under) Expenditures:	\$848,548	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	97.99%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$11,382,324	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$393	\$390	\$385

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:	\$9,887,156	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$6,397,631	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$158,841	\$7,875,960	\$980,000
Per Capita Debt:	\$5	\$90	\$27
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$444,486	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$15	\$40	\$
Revenue Collected During FY 15:	\$596,336	\$1,883,877	\$
Expenditures During FY 15:	\$278,032	\$2,107,914	\$
Per Capita Revenue:	\$21	\$43	\$
Per Capita Expenditures:	\$10	\$43	\$
Operating Income (loss):	\$318,304	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	207.14%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$575,922	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$20	\$40	\$