





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$66,221	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$4	\$35	\$
Revenue Collected During FY 08:	\$63,997	\$2,144,033	\$
Expenditures During FY 08:	\$6,956	\$2,204,075	\$
Per Capita Revenue:	\$4	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$57,041	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	1772.02%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$123,262	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$7	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **DeKalb County**

Unit Code: **019/000/00** County: **DEKALB**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$78,921,100**

Equalized Assessed Valuation: **\$2,199,796,501**

Population: **103,729**

Employees:

    Full Time: **421**

    Part Time: **284**

    Salaries Paid: **\$23,920,073**

#### Blended Component Units

Number Submitted = 2

DeKalb County Forest Preserve District

DeKalb County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$28,557,311</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$275</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$45,703,588</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$38,993,909</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$441</b>	\$447	\$441
Per Capita Expenditures:	<b>\$376</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$6,709,679</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>87.48%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$34,111,389</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$329</b>	\$336	\$329

##### 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:	<b>\$15,240,452</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$29,547,331</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$8,718,510</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$84</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$10,321,823</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$100</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$12,829,524</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$12,459,778</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$124</b>	\$41	\$
Per Capita Expenditures:	<b>\$120</b>	\$38	\$
Operating Income (loss):	<b>\$369,746</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>85.81%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$10,691,569</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$103</b>	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Douglas County**

Unit Code: **021/000/00** County: **DOUGLAS**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,311,576**

Equalized Assessed Valuation: **\$306,903,142**

Population: **19,464**

Employees:

    Full Time: **105**

    Part Time: **25**

    Salaries Paid: **\$3,209,865**

#### 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 08:	<b>\$9,273,345</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$476</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$7,862,578</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$8,744,317</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$404</b>	\$447	\$441
Per Capita Expenditures:	<b>\$449</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>-\$881,739</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>95.73%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$8,371,232</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$430</b>	\$336	\$329

##### 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:	<b>\$1,621,334</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$6,749,898</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,572,024</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$81</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.00%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Greater Than 275,000

#### Local Government Profile

Unit Name: **Dupage County**

Unit Code: **022/000/00** County: **DUPAGE**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$566,483,603**

Equalized Assessed Valuation: **\$42,906,884,976**

Population: **930,528**

Employees:

    Full Time: **2,879**

    Part Time: **245**

    Salaries Paid: **\$156,746,734**

#### 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 08:	<b>\$154,730,118</b>	\$146,205,734	\$129,395,249
Per Capita Beginning Fund Balance:	<b>\$166</b>	\$273	\$260
Revenue Collected During FY 08:	<b>\$310,221,448</b>	\$237,302,925	\$226,030,843
Expenditures During FY 08:	<b>\$291,587,926</b>	\$222,168,982	\$205,164,858
Per Capita Revenue:	<b>\$333</b>	\$424	\$425
Per Capita Expenditures:	<b>\$313</b>	\$400	\$412
Revenues over (under) Expenditures:	<b>\$18,633,522</b>	\$15,133,940	\$15,135,683
Ratio of Fund Balance to Expenditures:	<b>55.39%</b>	71.16%	70.70%
Ending Fund Balance for FY 08:	<b>\$161,496,315</b>	\$157,359,498	\$143,789,195
Per Capita Ending Fund Balance:	<b>\$174</b>	\$288	\$256

##### 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:	<b>\$38,579,136</b>	\$73,416,071	\$78,320,500
Total Unrestricted Net Assets:	<b>\$148,625,548</b>	\$108,378,804	\$97,145,705



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$341,508,859</b>	\$271,446,706	\$324,162,618
Per Capita Debt:	<b>\$367</b>	\$493	\$459
General Obligation Debt over EAV:	<b>0.42%</b>	0.84%	0.66%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$100,685,714</b>	\$75,194,229	\$29,338,219
Per Capita Beginning Retained Earnings for FY 08:	<b>\$108</b>	\$114	\$71
Revenue Collected During FY 08:	<b>\$50,687,334</b>	\$21,518,191	\$16,023,752
Expenditures During FY 08:	<b>\$53,487,526</b>	\$21,115,279	\$15,374,100
Per Capita Revenue:	<b>\$54</b>	\$38	\$53
Per Capita Expenditures:	<b>\$57</b>	\$37	\$46
Operating Income (loss):	<b>-\$2,800,192</b>	\$402,912	\$609,456
Ratio of Retained Earnings to Expenditures:	<b>188.05%</b>	527.50%	214.86%
Ending Retained Earnings for FY 08:	<b>\$100,583,935</b>	\$77,145,868	\$32,322,676
Per Capita Ending Retained Earnings:	<b>\$108</b>	\$118	\$80



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Edgar County**

Unit Code: **023/000/00** County: **EDGAR**

Fiscal Year End: **11/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,311,728**

Equalized Assessed Valuation: **\$231,096,398**

Population: **19,396**

Employees:

    Full Time: **81**

    Part Time: **40**

    Salaries Paid: **\$3,073,959**

#### 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 08:	<b>\$4,359,359</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$225</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$8,395,627</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$8,311,728</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$433</b>	\$447	\$441
Per Capita Expenditures:	<b>\$429</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$83,899</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>53.46%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$4,443,258</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$229</b>	\$336	\$329

##### 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:	<b>\$1,359,081</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$3,031,177</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$60,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$3</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.03%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$515,000</b>	\$154,115	\$26,121
Per Capita Debt:	<b>\$74</b>	\$23	\$8
General Obligation Debt over EAV:	<b>1.01%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$361,851</b>	\$106,711	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$52</b>	\$43	\$
Revenue Collected During FY 08:	<b>\$167,161</b>	\$245,208	\$
Expenditures During FY 08:	<b>\$248,408</b>	\$210,897	\$
Per Capita Revenue:	<b>\$24</b>	\$102	\$
Per Capita Expenditures:	<b>\$36</b>	\$93	\$
Operating Income (loss):	<b>-\$81,247</b>	\$34,312	\$
Ratio of Retained Earnings to Expenditures:	<b>112.96%</b>	68.34%	0.00%
Ending Retained Earnings for FY 08:	<b>\$280,604</b>	\$142,159	\$
Per Capita Ending Retained Earnings:	<b>\$40</b>	\$53	\$



# FISCAL YEAR 2008

## 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

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$7,794,850</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$226</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$16,957,845</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$15,454,377</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$493</b>	\$447	\$441
Per Capita Expenditures:	<b>\$449</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$1,503,468</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>53.57%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$8,278,318</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$240</b>	\$336	\$329

##### 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:	<b>\$4,349,386</b>	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$3,944,837</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$7,885,000</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$229</b>	\$92	\$33
General Obligation Debt over EAV:	<b>1.44%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$35	\$
Revenue Collected During FY 08:	\$	\$2,144,033	\$
Expenditures During FY 08:	\$	\$2,204,075	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	0.00%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$





# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$6,896,334	\$970,000
Per Capita Debt:	\$	\$92	\$33
General Obligation Debt over EAV:	0.00%	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$669,329	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	\$47	\$35	\$
Revenue Collected During FY 08:	\$1,350,915	\$2,144,033	\$
Expenditures During FY 08:	\$60,907	\$2,204,075	\$
Per Capita Revenue:	\$95	\$41	\$
Per Capita Expenditures:	\$4	\$38	\$
Operating Income (loss):	\$1,290,008	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	2831.94%	113.82%	0.00%
Ending Retained Earnings for FY 08:	\$1,724,847	\$3,371,498	\$
Per Capita Ending Retained Earnings:	\$121	\$39	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Fulton County**

Unit Code: **029/000/00** County: **FULTON**

Fiscal Year End: **11/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,211,244**

Equalized Assessed Valuation: **\$351,291,706**

Population: **38,250**

Employees:

    Full Time: **210**

    Part Time: **47**

    Salaries Paid: **\$7,501,998**

#### 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 08:	<b>\$12,392,538</b>	\$15,630,638	\$9,273,345
Per Capita Beginning Fund Balance:	<b>\$324</b>	\$327	\$316
Revenue Collected During FY 08:	<b>\$18,945,733</b>	\$22,285,567	\$12,321,302
Expenditures During FY 08:	<b>\$18,060,951</b>	\$21,759,152	\$12,585,603
Per Capita Revenue:	<b>\$495</b>	\$447	\$441
Per Capita Expenditures:	<b>\$472</b>	\$436	\$424
Revenues over (under) Expenditures:	<b>\$884,782</b>	\$526,415	\$282,909
Ratio of Fund Balance to Expenditures:	<b>71.59%</b>	76.97%	78.90%
Ending Fund Balance for FY 08:	<b>\$12,930,545</b>	\$15,868,055	\$9,459,769
Per Capita Ending Fund Balance:	<b>\$338</b>	\$336	\$329

##### 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:	\$	\$5,178,485	\$1,359,081
Total Unrestricted Net Assets:	<b>\$12,768,305</b>	\$11,803,961	\$7,235,565



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,279,182</b>	\$6,896,334	\$970,000
Per Capita Debt:	<b>\$33</b>	\$92	\$33
General Obligation Debt over EAV:	<b>0.09%</b>	0.25%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$704,055</b>	\$3,264,168	\$
Per Capita Beginning Retained Earnings for FY 08:	<b>\$18</b>	\$35	\$
Revenue Collected During FY 08:	<b>\$2,548,857</b>	\$2,144,033	\$
Expenditures During FY 08:	<b>\$2,943,205</b>	\$2,204,075	\$
Per Capita Revenue:	<b>\$67</b>	\$41	\$
Per Capita Expenditures:	<b>\$77</b>	\$38	\$
Operating Income (loss):	<b>-\$394,348</b>	-\$60,042	\$
Ratio of Retained Earnings to Expenditures:	<b>25.00%</b>	113.82%	0.00%
Ending Retained Earnings for FY 08:	<b>\$735,880</b>	\$3,371,498	\$
Per Capita Ending Retained Earnings:	<b>\$19</b>	\$39	\$