



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,295,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$963	\$327	\$217
General Obligation Debt over EAV:	0.23%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **San Jose Park District**

Unit Code: **060/020/12** County: **MASON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$11,800**

Equalized Assessed Valuation: **\$7,349,221**

Population: **700**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Number Submitted = 1

san jose park district

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$20,699	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$30	\$63	\$20
Revenue Collected During FY 08:	\$12,270	\$218,424	\$130,750
Expenditures During FY 08:	\$6,305	\$224,581	\$126,106
Per Capita Revenue:	\$18	\$79	\$41
Per Capita Expenditures:	\$9	\$75	\$39
Revenues over (under) Expenditures:	\$5,965	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	422.90%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$26,664	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$38	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$26,664	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

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 08:	\$151,677	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$21	\$63	\$20
Revenue Collected During FY 08:	\$539,394	\$218,424	\$130,750
Expenditures During FY 08:	\$545,590	\$224,581	\$126,106
Per Capita Revenue:	\$74	\$79	\$41
Per Capita Expenditures:	\$74	\$75	\$39
Revenues over (under) Expenditures:	-\$6,196	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	26.84%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$146,453	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$20	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$570,400	\$45,322	\$
Total Unrestricted Net Assets:	\$44,375	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$100,000	\$205,715	\$
Per Capita Debt:	\$14	\$46	\$
General Obligation Debt over EAV:	0.06%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$120,000	\$205,715	\$
Per Capita Debt:	\$24	\$46	\$
General Obligation Debt over EAV:	0.35%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$575,394	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$115	\$4	\$
Revenue Collected During FY 08:	\$137,890	\$16,343	\$
Expenditures During FY 08:	\$228,373	\$18,824	\$
Per Capita Revenue:	\$28	\$2	\$
Per Capita Expenditures:	\$46	\$2	\$
Operating Income (loss):	-\$90,483	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	214.96%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$490,916	\$32,615	\$
Per Capita Ending Retained Earnings:	\$98	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Schaumburg Park District**

Unit Code: **016/710/12** County: **COOK**

Fiscal Year End: **3/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,014,663**

Equalized Assessed Valuation: **\$4,578,538,263**

Population: **72,690**

Employees:

 Full Time: **30**

 Part Time: **30**

 Salaries Paid: **\$9,823,058**

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:	\$2,670,045	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$37	\$75	\$44
Revenue Collected During FY 08:	\$17,596,702	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$16,763,904	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$242	\$193	\$146
Per Capita Expenditures:	\$231	\$178	\$143
Revenues over (under) Expenditures:	\$832,798	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	20.94%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$3,510,845	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$48	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,589	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$9,683,015	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$32,750,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$451	\$327	\$217
General Obligation Debt over EAV:	0.72%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$23,244,339	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$320	\$45	\$
Revenue Collected During FY 08:	\$2,483,568	\$719,520	\$
Expenditures During FY 08:	\$3,420,257	\$767,577	\$
Per Capita Revenue:	\$34	\$22	\$
Per Capita Expenditures:	\$47	\$23	\$
Operating Income (loss):	-\$936,689	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	651.99%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$22,299,650	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$307	\$45	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Skokie Park District**

Unit Code: **016/720/12** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,497,639**

Equalized Assessed Valuation: **\$2,964,969,560**

Population: **63,348**

Employees:

 Full Time: **75**

 Part Time: **750**

 Salaries Paid: **\$7,313,501**

Blended Component Units

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Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$5,728,937	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$90	\$75	\$44
Revenue Collected During FY 08:	\$15,188,009	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$13,613,204	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$240	\$193	\$146
Per Capita Expenditures:	\$215	\$178	\$143
Revenues over (under) Expenditures:	\$1,574,805	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	44.74%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$6,090,128	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$96	\$86	\$53
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,590,461	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	-\$1,171,753	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$44,109,453	\$9,301,849	\$5,842,559
Per Capita Debt:	\$696	\$327	\$217
General Obligation Debt over EAV:	1.49%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **South Barrington Park District**

Unit Code: **016/725/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,585,207**

Equalized Assessed Valuation: **\$475,697,624**

Population: **4,800**

Employees:

 Full Time: **20**

 Part Time: **160**

 Salaries Paid: **\$1,808,226**

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:	\$1,426,665	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$297	\$75	\$44
Revenue Collected During FY 08:	\$4,417,217	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$3,450,780	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$920	\$193	\$146
Per Capita Expenditures:	\$719	\$178	\$143
Revenues over (under) Expenditures:	\$966,437	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	56.24%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,940,602	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$404	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$4,845,546	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,496,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$2,603	\$327	\$217
General Obligation Debt over EAV:	0.19%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Springfield Park District**

Unit Code: **083/010/12** County: **SANGAMON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,637,144**

Equalized Assessed Valuation: **\$2,236,666,758**

Population: **120,500**

Employees:

 Full Time: **112**

 Part Time: **211**

 Salaries Paid: **\$5,625,769**

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:	\$609,939	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$5	\$75	\$44
Revenue Collected During FY 08:	\$12,954,766	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$13,206,407	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$108	\$193	\$146
Per Capita Expenditures:	\$110	\$178	\$143
Revenues over (under) Expenditures:	-\$251,641	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	4.13%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$545,009	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$5	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,738,405	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	-\$1,686,215	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$15,847,399	\$9,301,849	\$5,842,559
Per Capita Debt:	\$132	\$327	\$217
General Obligation Debt over EAV:	0.38%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **St. Jacob Park District**

Unit Code: **057/025/12** County: **MADISON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$94,000**

Equalized Assessed Valuation: **\$46,412,302**

Population: **2,102**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$9,231**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$79,366	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$38	\$63	\$20
Revenue Collected During FY 08:	\$57,777	\$218,424	\$130,750
Expenditures During FY 08:	\$35,617	\$224,581	\$126,106
Per Capita Revenue:	\$27	\$79	\$41
Per Capita Expenditures:	\$17	\$75	\$39
Revenues over (under) Expenditures:	\$22,160	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	285.05%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$101,526	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$48	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
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Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
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FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,870,295	\$9,301,849	\$5,842,559
Per Capita Debt:	\$192	\$327	\$217
General Obligation Debt over EAV:	0.54%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

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 08:	\$45,233	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$68	\$63	\$20
Revenue Collected During FY 08:	\$60,991	\$218,424	\$130,750
Expenditures During FY 08:	\$33,470	\$224,581	\$126,106
Per Capita Revenue:	\$91	\$79	\$41
Per Capita Expenditures:	\$50	\$75	\$39
Revenues over (under) Expenditures:	\$27,521	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	217.37%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$72,754	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$109	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$162,706	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Stockton Park District**

Unit Code: **043/020/12** County: **JO DAVIESS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$125,935**

Equalized Assessed Valuation: **\$34,601,070**

Population: **3,500**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$60,892**

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:	\$27,743	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$8	\$63	\$20
Revenue Collected During FY 08:	\$324,632	\$218,424	\$130,750
Expenditures During FY 08:	\$292,393	\$224,581	\$126,106
Per Capita Revenue:	\$93	\$79	\$41
Per Capita Expenditures:	\$84	\$75	\$39
Revenues over (under) Expenditures:	\$32,239	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	20.51%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$59,982	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$17	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$59,982	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

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 08:	\$27,775	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$21	\$63	\$20
Revenue Collected During FY 08:	\$47,078	\$218,424	\$130,750
Expenditures During FY 08:	\$26,938	\$224,581	\$126,106
Per Capita Revenue:	\$36	\$79	\$41
Per Capita Expenditures:	\$21	\$75	\$39
Revenues over (under) Expenditures:	\$20,140	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	177.87%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$47,915	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$37	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$47,915	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$41,733	\$205,715	\$
Per Capita Debt:	\$32	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

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 08:	\$1,081,421	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$41	\$75	\$44
Revenue Collected During FY 08:	\$4,526,183	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,195,701	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$173	\$193	\$146
Per Capita Expenditures:	\$161	\$178	\$143
Revenues over (under) Expenditures:	\$330,482	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	30.37%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$1,274,133	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$49	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$501,440	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$1,274,133	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,201,000	\$9,301,849	\$5,842,559
Per Capita Debt:	\$391	\$327	\$217
General Obligation Debt over EAV:	0.23%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$305,044	\$9,301,849	\$5,842,559
Per Capita Debt:	\$34	\$327	\$217
General Obligation Debt over EAV:	0.00%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$	\$719,520	\$
Expenditures During FY 08:	\$	\$767,577	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

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 08:	\$593,168	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$57	\$63	\$20
Revenue Collected During FY 08:	\$614,891	\$218,424	\$130,750
Expenditures During FY 08:	\$1,014,365	\$224,581	\$126,106
Per Capita Revenue:	\$59	\$79	\$41
Per Capita Expenditures:	\$98	\$75	\$39
Revenues over (under) Expenditures:	-\$399,474	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	19.10%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$193,694	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$19	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$276,022	\$45,322	\$
Total Unrestricted Net Assets:	-\$94,144	\$114,385	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$325,000	\$205,715	\$
Per Capita Debt:	\$31	\$46	\$
General Obligation Debt over EAV:	0.19%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

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 08:	\$164,030	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$5	\$63	\$20
Revenue Collected During FY 08:	\$265,547	\$218,424	\$130,750
Expenditures During FY 08:	\$386,877	\$224,581	\$126,106
Per Capita Revenue:	\$8	\$79	\$41
Per Capita Expenditures:	\$12	\$75	\$39
Revenues over (under) Expenditures:	-\$121,330	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	11.04%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$42,700	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$1	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$42,700	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$326,900	\$205,715	\$
Per Capita Debt:	\$10	\$46	\$
General Obligation Debt over EAV:	0.42%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sumpter Township Park District**

Unit Code: **018/010/12** County: **Cumberland**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,911**

Equalized Assessed Valuation: **\$15,749,209**

Population: **1,900**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$3,852**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$45,595	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$24	\$63	\$20
Revenue Collected During FY 08:	\$27,323	\$218,424	\$130,750
Expenditures During FY 08:	\$14,947	\$224,581	\$126,106
Per Capita Revenue:	\$14	\$79	\$41
Per Capita Expenditures:	\$8	\$75	\$39
Revenues over (under) Expenditures:	\$12,376	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	387.84%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$57,971	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$31	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,807,101	\$9,301,849	\$5,842,559
Per Capita Debt:	\$187	\$327	\$217
General Obligation Debt over EAV:	0.62%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$158,261	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$11	\$45	\$
Revenue Collected During FY 08:	\$601,351	\$719,520	\$
Expenditures During FY 08:	\$892,768	\$767,577	\$
Per Capita Revenue:	\$40	\$22	\$
Per Capita Expenditures:	\$60	\$23	\$
Operating Income (loss):	-\$291,417	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	-8.17%	84.58%	0.00%
Ending Retained Earnings for FY 08:	-\$72,910	\$1,627,569	\$
Per Capita Ending Retained Earnings:	-\$5	\$45	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Taylorville Comm Pleasure Driveway Park District**

Unit Code: **011/010/12** County: **CHRISTIAN**

Fiscal Year End: **2/28/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$785,900**

Equalized Assessed Valuation: **\$175,498,939**

Population: **25,000**

Employees:

 Full Time: **10**

 Part Time: **20**

 Salaries Paid: **\$418,287**

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:	\$104,695	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$4	\$63	\$20
Revenue Collected During FY 08:	\$685,299	\$218,424	\$130,750
Expenditures During FY 08:	\$522,992	\$224,581	\$126,106
Per Capita Revenue:	\$27	\$79	\$41
Per Capita Expenditures:	\$21	\$75	\$39
Revenues over (under) Expenditures:	\$162,307	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	51.05%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$267,002	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$11	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$632,806	\$45,322	\$
Total Unrestricted Net Assets:	-\$280,173	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$544,665	\$205,715	\$
Per Capita Debt:	\$22	\$46	\$
General Obligation Debt over EAV:	0.17%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$564,473	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$23	\$4	\$
Revenue Collected During FY 08:	\$501,852	\$16,343	\$
Expenditures During FY 08:	\$503,400	\$18,824	\$
Per Capita Revenue:	\$20	\$2	\$
Per Capita Expenditures:	\$20	\$2	\$
Operating Income (loss):	-\$1,548	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	111.82%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$562,925	\$32,615	\$
Per Capita Ending Retained Earnings:	\$23	\$4	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	The Greater Brownstown Park District	
Unit Code:	026/030/12	County: Fayette
Fiscal Year End:	4/30/2008	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$37,400	
Equalized Assessed Valuation:	\$13,017,113	
Population:	1,300	
Employees:		
	Full Time:	
	Part Time:	1
	Salaries Paid:	\$2,250

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$15,992	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$12	\$63	\$20
Revenue Collected During FY 08:	\$25,095	\$218,424	\$130,750
Expenditures During FY 08:	\$26,326	\$224,581	\$126,106
Per Capita Revenue:	\$19	\$79	\$41
Per Capita Expenditures:	\$20	\$75	\$39
Revenues over (under) Expenditures:	-\$1,231	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	56.07%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$14,761	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$11	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$14,761	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Tinley Park Park District**

Unit Code: **016/760/12** County: **COOK**

Fiscal Year End: **2/28/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,217,600**

Equalized Assessed Valuation: **\$1,369,220,388**

Population: **60,000**

Employees:

 Full Time: **30**

 Part Time: **295**

 Salaries Paid: **\$2,132,969**

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:	\$2,551,673	\$2,015,389	\$1,091,777
Per Capita Beginning Fund Balance:	\$43	\$75	\$44
Revenue Collected During FY 08:	\$4,231,197	\$5,726,395	\$3,162,334
Expenditures During FY 08:	\$4,222,426	\$5,414,088	\$3,152,750
Per Capita Revenue:	\$71	\$193	\$146
Per Capita Expenditures:	\$70	\$178	\$143
Revenues over (under) Expenditures:	\$8,771	\$312,307	\$174,742
Ratio of Fund Balance to Expenditures:	60.64%	54.10%	37.06%
Ending Fund Balance for FY 08:	\$2,560,444	\$2,293,157	\$1,244,337
Per Capita Ending Fund Balance:	\$43	\$86	\$53

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$19,376	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,194,694	\$183,091
Total Unrestricted Net Assets:	\$9,009,807	\$3,381,642	\$1,713,829



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$13,447,340	\$9,301,849	\$5,842,559
Per Capita Debt:	\$224	\$327	\$217
General Obligation Debt over EAV:	0.95%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,234,220	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$121	\$45	\$
Revenue Collected During FY 08:	\$1,210,201	\$719,520	\$
Expenditures During FY 08:	\$1,190,063	\$767,577	\$
Per Capita Revenue:	\$20	\$22	\$
Per Capita Expenditures:	\$20	\$23	\$
Operating Income (loss):	\$20,138	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	608.05%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$7,236,153	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$121	\$45	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Tolono Park District**

Unit Code: **010/025/12** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$211,900**

Equalized Assessed Valuation: **\$33,526,347**

Population: **2,900**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$21,267**

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:	\$73,451	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$25	\$63	\$20
Revenue Collected During FY 08:	\$126,022	\$218,424	\$130,750
Expenditures During FY 08:	\$111,587	\$224,581	\$126,106
Per Capita Revenue:	\$43	\$79	\$41
Per Capita Expenditures:	\$38	\$75	\$39
Revenues over (under) Expenditures:	\$14,435	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	78.76%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$87,886	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$30	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$73,451	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

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 08:	\$307	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$	\$63	\$20
Revenue Collected During FY 08:	\$71,297	\$218,424	\$130,750
Expenditures During FY 08:	\$69,443	\$224,581	\$126,106
Per Capita Revenue:	\$51	\$79	\$41
Per Capita Expenditures:	\$50	\$75	\$39
Revenues over (under) Expenditures:	\$1,854	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	3.11%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$2,161	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$2	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$187,992	\$205,715	\$
Per Capita Debt:	\$134	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

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 08:	\$78,925	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$17	\$63	\$20
Revenue Collected During FY 08:	\$637,423	\$218,424	\$130,750
Expenditures During FY 08:	\$1,003,155	\$224,581	\$126,106
Per Capita Revenue:	\$139	\$79	\$41
Per Capita Expenditures:	\$218	\$75	\$39
Revenues over (under) Expenditures:	-\$365,732	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	9.29%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$93,193	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$20	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$93,193	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$380,000	\$205,715	\$
Per Capita Debt:	\$83	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

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 08:	\$	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$	\$63	\$20
Revenue Collected During FY 08:	\$62,641	\$218,424	\$130,750
Expenditures During FY 08:	\$48,617	\$224,581	\$126,106
Per Capita Revenue:	\$11	\$79	\$41
Per Capita Expenditures:	\$9	\$75	\$39
Revenues over (under) Expenditures:	\$14,024	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	28.85%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$14,024	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$3	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$205,715	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Tri-Township Park District**

Unit Code: **057/030/12** County: **MADISON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,169,224**

Equalized Assessed Valuation: **\$316,415,730**

Population: **13,278**

Employees:

 Full Time: **3**

 Part Time: **7**

 Salaries Paid: **\$126,664**

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:	\$533,952	\$127,338	\$57,595
Per Capita Beginning Fund Balance:	\$40	\$63	\$20
Revenue Collected During FY 08:	\$748,728	\$218,424	\$130,750
Expenditures During FY 08:	\$786,926	\$224,581	\$126,106
Per Capita Revenue:	\$56	\$79	\$41
Per Capita Expenditures:	\$59	\$75	\$39
Revenues over (under) Expenditures:	-\$38,198	-\$6,157	\$1,854
Ratio of Fund Balance to Expenditures:	63.00%	93.71%	54.25%
Ending Fund Balance for FY 08:	\$495,754	\$132,774	\$64,807
Per Capita Ending Fund Balance:	\$37	\$71	\$20

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,553	\$
Total Unreserved Funds:	\$	\$19,004	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$45,322	\$
Total Unrestricted Net Assets:	\$495,754	\$114,385	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$725,645	\$205,715	\$
Per Capita Debt:	\$55	\$46	\$
General Obligation Debt over EAV:	0.17%	0.14%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$35,465	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$4	\$
Revenue Collected During FY 08:	\$	\$16,343	\$
Expenditures During FY 08:	\$	\$18,824	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,482	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-28.57%	0.00%
Ending Retained Earnings for FY 08:	\$	\$32,615	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,308,139	\$9,301,849	\$5,842,559
Per Capita Debt:	\$34	\$327	\$217
General Obligation Debt over EAV:	0.21%	0.60%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$1,642,266	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$45	\$
Revenue Collected During FY 08:	\$508,637	\$719,520	\$
Expenditures During FY 08:	\$573,474	\$767,577	\$
Per Capita Revenue:	\$13	\$22	\$
Per Capita Expenditures:	\$15	\$23	\$
Operating Income (loss):	-\$64,837	-\$48,057	\$
Ratio of Retained Earnings to Expenditures:	0.00%	84.58%	0.00%
Ending Retained Earnings for FY 08:	\$5	\$1,627,569	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$