



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **De Witt County**

Unit Code: **020/000/00** County: **DEWITT**

Fiscal Year End: **11/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,387,892**

Equalized Assessed Valuation: **\$462,067,902**

Population: **16,516**

Employees:

    Full Time: **150**

    Part Time: **15**

    Salaries Paid: **\$3,814,443**

#### 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 09:      | \$13,678,353   | \$15,586,590    | \$9,522,267    |
| Per Capita Beginning Fund Balance:     | \$828          | \$345           | \$335          |
| Revenue Collected During FY 09:        | \$9,689,126    | \$21,830,351    | \$12,017,528   |
| Expenditures During FY 09:             | \$10,432,984   | \$20,981,674    | \$12,761,886   |
| Per Capita Revenue:                    | \$587          | \$457           | \$445          |
| Per Capita Expenditures:               | \$632          | \$448           | \$438          |
| Revenues over (under) Expenditures:    | -\$743,858     | \$848,677       | \$231,680      |
| Ratio of Fund Balance to Expenditures: | 116.31%        | 80.10%          | 78.29%         |
| Ending Fund Balance for FY 09:         | \$12,134,103   | \$16,293,258    | \$9,952,864    |
| Per Capita Ending Fund Balance:        | \$735          | \$355           | \$335          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$54,047        | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$5,974,420     | \$2,585,420    |
| Total Unrestricted Net Assets: | \$14,854,910   | \$10,588,502    | \$6,128,573    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$             | \$6,503,357     | \$1,081,397    |
| Per Capita Debt:                  | \$             | \$96            | \$34           |
| General Obligation Debt over EAV: | 0.00%          | 3.86%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$123,262      | \$3,249,043     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$7            | \$37            | \$             |
| Revenue Collected During FY 09:                   | \$1,526        | \$2,040,607     | \$             |
| Expenditures During FY 09:                        | \$47           | \$2,176,250     | \$             |
| Per Capita Revenue:                               | \$             | \$39            | \$             |
| Per Capita Expenditures:                          | \$             | \$38            | \$             |
| Operating Income (loss):                          | \$1,479        | -\$135,643      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 265406.38%     | 3624.01%        | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$124,741      | \$3,290,037     | \$             |
| Per Capita Ending Retained Earnings:              | \$8            | \$39            | \$             |



# FISCAL YEAR 2009

## 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: **12/31/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$72,723,940**

Equalized Assessed Valuation: **\$6,607,158,870**

Population: **107,333**

Employees:

    Full Time: **441**

    Part Time: **299**

    Salaries Paid: **\$24,755,720**

#### 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 09:      | \$34,111,389   | \$15,586,590    | \$9,522,267    |
| Per Capita Beginning Fund Balance:     | \$318          | \$345           | \$335          |
| Revenue Collected During FY 09:        | \$43,848,913   | \$21,830,351    | \$12,017,528   |
| Expenditures During FY 09:             | \$42,931,896   | \$20,981,674    | \$12,761,886   |
| Per Capita Revenue:                    | \$409          | \$457           | \$445          |
| Per Capita Expenditures:               | \$400          | \$448           | \$438          |
| Revenues over (under) Expenditures:    | \$917,017      | \$848,677       | \$231,680      |
| Ratio of Fund Balance to Expenditures: | 78.73%         | 80.10%          | 78.29%         |
| Ending Fund Balance for FY 09:         | \$33,798,296   | \$16,293,258    | \$9,952,864    |
| Per Capita Ending Fund Balance:        | \$315          | \$355           | \$335          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$54,047        | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$14,973,126   | \$5,974,420     | \$2,585,420    |
| Total Unrestricted Net Assets: | \$31,838,600   | \$10,588,502    | \$6,128,573    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$8,006,075    | \$6,503,357     | \$1,081,397    |
| Per Capita Debt:                  | \$75           | \$96            | \$34           |
| General Obligation Debt over EAV: | 0.00%          | 3.86%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$10,691,569   | \$3,249,043     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$100          | \$37            | \$             |
| Revenue Collected During FY 09:                   | \$12,838,062   | \$2,040,607     | \$             |
| Expenditures During FY 09:                        | \$13,195,888   | \$2,176,250     | \$             |
| Per Capita Revenue:                               | \$120          | \$39            | \$             |
| Per Capita Expenditures:                          | \$123          | \$38            | \$             |
| Operating Income (loss):                          | -\$357,826     | -\$135,643      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 78.25%         | 3624.01%        | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$10,326,137   | \$3,290,037     | \$             |
| Per Capita Ending Retained Earnings:              | \$96           | \$39            | \$             |





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$1,581,831    | \$6,503,357     | \$1,081,397    |
| Per Capita Debt:                  | \$81           | \$96            | \$34           |
| General Obligation Debt over EAV: | 0.00%          | 3.86%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$             | \$3,249,043     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$             | \$37            | \$             |
| Revenue Collected During FY 09:                   | \$             | \$2,040,607     | \$             |
| Expenditures During FY 09:                        | \$             | \$2,176,250     | \$             |
| Per Capita Revenue:                               | \$             | \$39            | \$             |
| Per Capita Expenditures:                          | \$             | \$38            | \$             |
| Operating Income (loss):                          | \$             | -\$135,643      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 3624.01%        | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$             | \$3,290,037     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$345,218,605  | \$284,009,056   | \$337,814,144  |
| Per Capita Debt:                  | \$370          | \$515           | \$486          |
| General Obligation Debt over EAV: | 0.41%          | 0.95%           | 0.90%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$100,583,935  | \$77,162,473    | \$32,322,676   |
| Per Capita Beginning Retained Earnings for FY 09: | \$108          | \$119           | \$80           |
| Revenue Collected During FY 09:                   | \$50,063,871   | \$21,666,878    | \$16,899,915   |
| Expenditures During FY 09:                        | \$57,168,701   | \$21,914,227    | \$16,019,041   |
| Per Capita Revenue:                               | \$54           | \$39            | \$53           |
| Per Capita Expenditures:                          | \$61           | \$38            | \$47           |
| Operating Income (loss):                          | -\$7,104,830   | -\$247,349      | -\$141,013     |
| Ratio of Retained Earnings to Expenditures:       | 167.95%        | 538.61%         | 219.04%        |
| Ending Retained Earnings for FY 09:               | \$96,012,285   | \$79,002,821    | \$35,740,350   |
| Per Capita Ending Retained Earnings:              | \$103          | \$123           | \$89           |



# FISCAL YEAR 2009

## 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: 11/30/2009

Accounting Method: Cash With Assets

Appropriation or Budget: \$10,070,660

Equalized Assessed Valuation: \$241,359,038

Population: 19,396

Employees:

    Full Time: 87

    Part Time: 66

    Salaries Paid: \$3,074,925

#### 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 09:      | \$4,443,258    | \$15,586,590    | \$9,522,267    |
| Per Capita Beginning Fund Balance:     | \$229          | \$345           | \$335          |
| Revenue Collected During FY 09:        | \$9,736,929    | \$21,830,351    | \$12,017,528   |
| Expenditures During FY 09:             | \$9,326,676    | \$20,981,674    | \$12,761,886   |
| Per Capita Revenue:                    | \$502          | \$457           | \$445          |
| Per Capita Expenditures:               | \$481          | \$448           | \$438          |
| Revenues over (under) Expenditures:    | \$410,253      | \$848,677       | \$231,680      |
| Ratio of Fund Balance to Expenditures: | 52.04%         | 80.10%          | 78.29%         |
| Ending Fund Balance for FY 09:         | \$4,853,511    | \$16,293,258    | \$9,952,864    |
| Per Capita Ending Fund Balance:        | \$250          | \$355           | \$335          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$54,047        | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$1,690,676    | \$5,974,420     | \$2,585,420    |
| Total Unrestricted Net Assets: | \$3,165,835    | \$10,588,502    | \$6,128,573    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$30,000       | \$6,503,357     | \$1,081,397    |
| Per Capita Debt:                  | \$2            | \$96            | \$34           |
| General Obligation Debt over EAV: | 0.01%          | 3.86%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$             | \$3,249,043     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$             | \$37            | \$             |
| Revenue Collected During FY 09:                   | \$             | \$2,040,607     | \$             |
| Expenditures During FY 09:                        | \$             | \$2,176,250     | \$             |
| Per Capita Revenue:                               | \$             | \$39            | \$             |
| Per Capita Expenditures:                          | \$             | \$38            | \$             |
| Operating Income (loss):                          | \$             | -\$135,643      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 3624.01%        | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$             | \$3,290,037     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Edwards County**

Unit Code: **024/000/00** County: **EDWARDS**

Fiscal Year End: **11/30/2009**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,080,366**

Equalized Assessed Valuation: **\$54,946,061**

Population: **6,971**

Employees:

    Full Time: **31**

    Part Time: **10**

    Salaries Paid: **\$1,100,810**

#### 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 09:      | \$2,033,121    | \$3,864,354     | \$3,690,392    |
| Per Capita Beginning Fund Balance:     | \$292          | \$611           | \$550          |
| Revenue Collected During FY 09:        | \$2,830,963    | \$4,579,968     | \$4,179,405    |
| Expenditures During FY 09:             | \$2,580,057    | \$4,303,121     | \$3,780,301    |
| Per Capita Revenue:                    | \$406          | \$705           | \$662          |
| Per Capita Expenditures:               | \$370          | \$658           | \$544          |
| Revenues over (under) Expenditures:    | \$250,906      | \$276,847       | \$88,263       |
| Ratio of Fund Balance to Expenditures: | 91.47%         | 111.71%         | 91.47%         |
| Ending Fund Balance for FY 09:         | \$2,360,079    | \$4,245,516     | \$3,753,123    |
| Per Capita Ending Fund Balance:        | \$339          | \$672           | \$712          |

##### 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:   | \$             | \$874,705       | \$30,987       |
| Total Unrestricted Net Assets: | \$1,475,078    | \$2,253,671     | \$2,657,279    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$885,000      | \$934,914       | \$47,411       |
| Per Capita Debt:                  | \$127          | \$129           | \$9            |
| General Obligation Debt over EAV: | 1.61%          | 2.29%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$280,604      | \$153,094       | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$40           | \$28            | \$             |
| Revenue Collected During FY 09:                   | \$336,262      | \$285,158       | \$             |
| Expenditures During FY 09:                        | \$259,477      | \$269,250       | \$             |
| Per Capita Revenue:                               | \$48           | \$51            | \$             |
| Per Capita Expenditures:                          | \$37           | \$48            | \$             |
| Operating Income (loss):                          | \$76,785       | \$15,908        | \$             |
| Ratio of Retained Earnings to Expenditures:       | 152.64%        | 61.25%          | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$396,053      | \$171,976       | \$             |
| Per Capita Ending Retained Earnings:              | \$57           | \$31            | \$             |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Effingham County**

Unit Code: **025/000/00** County: **EFFINGHAM**

Fiscal Year End: **11/30/2009**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,734,426**

Equalized Assessed Valuation: **\$575,913,187**

Population: **34,429**

Employees:

    Full Time: **217**

    Part Time: **64**

    Salaries Paid: **\$6,417,039**

#### 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 09:      | \$8,278,318    | \$15,586,590    | \$9,522,267    |
| Per Capita Beginning Fund Balance:     | \$240          | \$345           | \$335          |
| Revenue Collected During FY 09:        | \$15,905,844   | \$21,830,351    | \$12,017,528   |
| Expenditures During FY 09:             | \$15,509,394   | \$20,981,674    | \$12,761,886   |
| Per Capita Revenue:                    | \$462          | \$457           | \$445          |
| Per Capita Expenditures:               | \$450          | \$448           | \$438          |
| Revenues over (under) Expenditures:    | \$396,450      | \$848,677       | \$231,680      |
| Ratio of Fund Balance to Expenditures: | 49.20%         | 80.10%          | 78.29%         |
| Ending Fund Balance for FY 09:         | \$7,630,768    | \$16,293,258    | \$9,952,864    |
| Per Capita Ending Fund Balance:        | \$222          | \$355           | \$335          |

##### Equity

|                         | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds:   | \$             | \$              | \$             |
| Total Unreserved Funds: | \$             | \$54,047        | \$             |

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$4,232,604    | \$5,974,420     | \$2,585,420    |
| Total Unrestricted Net Assets: | \$3,409,243    | \$10,588,502    | \$6,128,573    |



# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$7,125,000    | \$6,503,357     | \$1,081,397    |
| Per Capita Debt:                  | \$207          | \$96            | \$34           |
| General Obligation Debt over EAV: | 1.24%          | 3.86%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$             | \$3,249,043     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$             | \$37            | \$             |
| Revenue Collected During FY 09:                   | \$             | \$2,040,607     | \$             |
| Expenditures During FY 09:                        | \$             | \$2,176,250     | \$             |
| Per Capita Revenue:                               | \$             | \$39            | \$             |
| Per Capita Expenditures:                          | \$             | \$38            | \$             |
| Operating Income (loss):                          | \$             | -\$135,643      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 3624.01%        | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$             | \$3,290,037     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$             | \$6,503,357     | \$1,081,397    |
| Per Capita Debt:                  | \$             | \$96            | \$34           |
| General Obligation Debt over EAV: | 0.00%          | 3.86%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$             | \$3,249,043     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$             | \$37            | \$             |
| Revenue Collected During FY 09:                   | \$             | \$2,040,607     | \$             |
| Expenditures During FY 09:                        | \$             | \$2,176,250     | \$             |
| Per Capita Revenue:                               | \$             | \$39            | \$             |
| Per Capita Expenditures:                          | \$             | \$38            | \$             |
| Operating Income (loss):                          | \$             | -\$135,643      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 3624.01%        | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$             | \$3,290,037     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$             | \$6,503,357     | \$1,081,397    |
| Per Capita Debt:                  | \$             | \$96            | \$34           |
| General Obligation Debt over EAV: | 0.00%          | 3.86%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$1,724,847    | \$3,249,043     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$121          | \$37            | \$             |
| Revenue Collected During FY 09:                   | \$67,143       | \$2,040,607     | \$             |
| Expenditures During FY 09:                        | \$23,137       | \$2,176,250     | \$             |
| Per Capita Revenue:                               | \$5            | \$39            | \$             |
| Per Capita Expenditures:                          | \$2            | \$38            | \$             |
| Operating Income (loss):                          | \$44,006       | -\$135,643      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 7415.13%       | 3624.01%        | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$1,715,638    | \$3,290,037     | \$             |
| Per Capita Ending Retained Earnings:              | \$120          | \$39            | \$             |





# FISCAL YEAR 2009

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 09:       | \$1,175,059    | \$6,503,357     | \$1,081,397    |
| Per Capita Debt:                  | \$31           | \$96            | \$34           |
| General Obligation Debt over EAV: | 0.06%          | 3.86%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 09:            | \$735,880      | \$3,249,043     | \$             |
| Per Capita Beginning Retained Earnings for FY 09: | \$19           | \$37            | \$             |
| Revenue Collected During FY 09:                   | \$2,765,645    | \$2,040,607     | \$             |
| Expenditures During FY 09:                        | \$3,114,275    | \$2,176,250     | \$             |
| Per Capita Revenue:                               | \$72           | \$39            | \$             |
| Per Capita Expenditures:                          | \$81           | \$38            | \$             |
| Operating Income (loss):                          | -\$348,630     | -\$135,643      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 27.35%         | 3624.01%        | 0.00%          |
| Ending Retained Earnings for FY 09:               | \$851,779      | \$3,290,037     | \$             |
| Per Capita Ending Retained Earnings:              | \$22           | \$39            | \$             |