



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Adams County	
Unit Code:	001/000/00	County: ADAMS
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$22,746,134	
Equalized Assessed Valuation:	\$715,929,949	
Population:	66,916	
Employees:		
Full Time:	340	
Part Time:	25	
Salaries Paid:	\$10,373,290	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$17,347,275	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$259	\$269	\$247
Revenue Collected During FY 04:	\$22,051,118	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$20,433,389	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$330	\$375	\$353
Per Capita Expenditures:	\$305	\$370	\$353
Revenues over (under) Expenditures:	\$1,617,729	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	89.68%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$18,325,004	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$274	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,127,614	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$760,205	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$5,260,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$79	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Alexander County	
Unit Code:	002/000/00	County: ALEXANDER
Fiscal Year End:	11/30/2004	
Accounting Method:	Combination	
Appropriation or Budget:	\$7,382,920	
Equalized Assessed Valuation:	\$38,210,566	
Population:	9,327	
Employees:		
Full Time:	62	
Part Time:	7	
Salaries Paid:	\$1,582,810	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,207,718	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$344	\$386	\$356
Revenue Collected During FY 04:	\$5,820,495	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$5,818,619	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$624	\$528	\$486
Per Capita Expenditures:	\$624	\$535	\$512
Revenues over (under) Expenditures:	\$1,876	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	55.16%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,209,594	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$344	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$3,209,594	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$18,716	\$116,049	\$36,200
Per Capita Debt:	\$2	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Bond County	
Unit Code:	003/000/00	County: BOND
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$9,207,980	
Equalized Assessed Valuation:	\$138,605,483	
Population:	17,941	
Employees:		
Full Time:		85
Part Time:		45
Salaries Paid:		\$3,151,628

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,705,216	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$262	\$269	\$247
Revenue Collected During FY 04:	\$7,973,579	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$8,192,153	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$444	\$375	\$353
Per Capita Expenditures:	\$457	\$370	\$353
Revenues over (under) Expenditures:	-\$218,574	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	69.78%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$5,716,728	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$319	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,307,163	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	-\$1,201,681	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,065,469	\$6,759,278	\$1,661,463
Per Capita Debt:	\$115	\$103	\$61
General Obligation Debt over EAV:	1.16%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Boone County		
Unit Code:	004/000/00	County:	BOONE
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,899,938		
Equalized Assessed Valuation:	\$839,637,084		
Population:	41,786		
Employees:			
Full Time:			296
Part Time:			
Salaries Paid:			\$7,186,110

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$16,180,324	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$387	\$269	\$247
Revenue Collected During FY 04:	\$17,062,338	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$15,930,569	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$408	\$375	\$353
Per Capita Expenditures:	\$381	\$370	\$353
Revenues over (under) Expenditures:	\$1,131,769	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	104.58%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$16,660,207	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$399	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$17,178,386	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$7,790,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$186	\$103	\$61
General Obligation Debt over EAV:	0.93%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$206,917	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$5	\$29	\$
Revenue Collected During FY 04:	\$195,109	\$1,677,001	\$
Expenditures During FY 04:	\$301,846	\$1,917,706	\$
Per Capita Revenue:	\$5	\$34	\$
Per Capita Expenditures:	\$7	\$36	\$
Operating Income (loss):	-\$106,737	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	-4.83%	100.36%	0.00%
Ending Retained Earnings for FY 04:	-\$14,570	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Brown County		
Unit Code:	005/000/00	County:	BROWN
Fiscal Year End:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,291,041		
Equalized Assessed Valuation:	\$46,850,902		
Population:	6,950		
Employees:			
Full Time:			61
Part Time:			58
Salaries Paid:			\$1,176,560

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,865,824	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$412	\$386	\$356
Revenue Collected During FY 04:	\$3,298,887	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$4,060,816	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$475	\$528	\$486
Per Capita Expenditures:	\$584	\$535	\$512
Revenues over (under) Expenditures:	-\$761,929	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	46.69%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$1,896,030	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$273	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$1,896,030	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$67,808	\$116,049	\$36,200
Per Capita Debt:	\$10	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$16	\$
Revenue Collected During FY 04:	\$	\$232,189	\$
Expenditures During FY 04:	\$	\$227,500	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	0.00%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$	\$97,637	\$
Per Capita Ending Retained Earnings:	\$	\$17	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Bureau County	
Unit Code:	006/000/00	County: BUREAU
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$16,774,997	
Equalized Assessed Valuation:	\$469,073,934	
Population:	35,155	
Employees:		
Full Time:	250	
Part Time:	90	
Salaries Paid:	\$6,511,785	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$8,209,028	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$234	\$269	\$247
Revenue Collected During FY 04:	\$12,845,507	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$12,690,081	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$365	\$375	\$353
Per Capita Expenditures:	\$361	\$370	\$353
Revenues over (under) Expenditures:	\$155,426	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	65.60%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$8,325,034	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$237	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$815,898	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,381,630	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$296,921	\$6,759,278	\$1,661,463
Per Capita Debt:	\$8	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$999,384	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$28	\$29	\$
Revenue Collected During FY 04:	\$3,812,631	\$1,677,001	\$
Expenditures During FY 04:	\$3,931,815	\$1,917,706	\$
Per Capita Revenue:	\$108	\$34	\$
Per Capita Expenditures:	\$112	\$36	\$
Operating Income (loss):	-\$119,184	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	-27.45%	100.36%	0.00%
Ending Retained Earnings for FY 04:	-\$1,079,145	\$3,102,320	\$
Per Capita Ending Retained Earnings:	-\$31	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Calhoun County	
Unit Code:	007/000/00	County: CALHOUN
Fiscal Year End:	8/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$6,010,917	
Equalized Assessed Valuation:	\$49,596,682	
Population:	5,084	
Employees:		
Full Time:		19
Part Time:		56
Salaries Paid:		\$1,843,675

Blended Component Units
Number Submitted = 1
Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,058,103	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$602	\$386	\$356
Revenue Collected During FY 04:	\$4,411,177	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$4,422,399	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$868	\$528	\$486
Per Capita Expenditures:	\$870	\$535	\$512
Revenues over (under) Expenditures:	-\$11,222	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	68.90%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$3,046,881	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$599	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$88,614	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$841,567	\$6,960
Total Unrestricted Net Assets:	\$3,046,881	\$1,651,823	\$1,620,131



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$116,049	\$36,200
Per Capita Debt:	\$	\$17	\$4
General Obligation Debt over EAV:	0.00%	0.11%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$207,345	\$93,686	\$
Per Capita Beginning Retained Earnings for FY 04:	\$41	\$16	\$
Revenue Collected During FY 04:	\$81,932	\$232,189	\$
Expenditures During FY 04:	\$49,022	\$227,500	\$
Per Capita Revenue:	\$16	\$41	\$
Per Capita Expenditures:	\$10	\$40	\$
Operating Income (loss):	\$32,910	\$4,689	\$
Ratio of Retained Earnings to Expenditures:	490.10%	47.21%	0.00%
Ending Retained Earnings for FY 04:	\$240,255	\$97,637	\$
Per Capita Ending Retained Earnings:	\$47	\$17	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Carroll County		
Unit Code:	008/000/00	County:	CARROLL
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,219,046		
Equalized Assessed Valuation:	\$275,461,081		
Population:	16,248		
Employees:			
Full Time:			67
Part Time:			37
Salaries Paid:			\$2,147,362

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,765,189	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$232	\$269	\$247
Revenue Collected During FY 04:	\$6,389,384	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,804,456	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$393	\$375	\$353
Per Capita Expenditures:	\$357	\$370	\$353
Revenues over (under) Expenditures:	\$584,928	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	75.24%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$4,367,277	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$269	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$4,298,024	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$301,203	\$6,759,278	\$1,661,463
Per Capita Debt:	\$19	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Cass County		
Unit Code:	009/000/00	County:	CASS
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,778,918		
Equalized Assessed Valuation:	\$107,275,633		
Population:	13,816		
Employees:			
Full Time:			36
Part Time:			19
Salaries Paid:			\$2,676,229

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,931,610	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$429	\$269	\$247
Revenue Collected During FY 04:	\$6,401,123	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$6,294,112	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$463	\$375	\$353
Per Capita Expenditures:	\$456	\$370	\$353
Revenues over (under) Expenditures:	\$107,011	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	96.10%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$6,048,533	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$438	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,048,833	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$63,629	\$6,759,278	\$1,661,463
Per Capita Debt:	\$5	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Champaign County	
Unit Code:	010/000/00	County: CHAMPAIGN
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$99,367,253	
Equalized Assessed Valuation:	\$2,463,518,814	
Population:	184,369	
Employees:		
Full Time:	801	
Part Time:	55	
Salaries Paid:	\$28,717,164	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$40,905,164	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$222	\$269	\$247
Revenue Collected During FY 04:	\$53,524,438	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$54,822,149	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$290	\$375	\$353
Per Capita Expenditures:	\$297	\$370	\$353
Revenues over (under) Expenditures:	-\$1,297,711	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	70.59%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$38,699,592	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$210	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,768,760	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,684,539	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$54,284,660	\$6,759,278	\$1,661,463
Per Capita Debt:	\$294	\$103	\$61
General Obligation Debt over EAV:	2.18%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,999,857	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$22	\$29	\$
Revenue Collected During FY 04:	\$10,075,537	\$1,677,001	\$
Expenditures During FY 04:	\$10,845,139	\$1,917,706	\$
Per Capita Revenue:	\$55	\$34	\$
Per Capita Expenditures:	\$59	\$36	\$
Operating Income (loss):	-\$769,602	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	30.19%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$3,274,269	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$18	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Christian County	
Unit Code:	011/000/00	County: CHRISTIAN
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$11,927,548	
Equalized Assessed Valuation:	\$397,426,151	
Population:	34,418	
Employees:		
Full Time:	164	
Part Time:	40	
Salaries Paid:	\$4,439,739	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$10,396,671	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$302	\$269	\$247
Revenue Collected During FY 04:	\$10,304,787	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$9,706,848	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$299	\$375	\$353
Per Capita Expenditures:	\$282	\$370	\$353
Revenues over (under) Expenditures:	\$597,939	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	113.27%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$10,994,610	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$319	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,366,592	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,976,279	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,477,622	\$6,759,278	\$1,661,463
Per Capita Debt:	\$72	\$103	\$61
General Obligation Debt over EAV:	0.59%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Clark County	
Unit Code:	012/000/00	County: CLARK
Fiscal Year End:	11/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$6,478,540	
Equalized Assessed Valuation:	\$157,212,142	
Population:	17,008	
Employees:		
Full Time:	65	
Part Time:	108	
Salaries Paid:	\$2,565,679	

Blended Component Units
Number Submitted = 2
911 EMERGENCY
AMBULANCE

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,271,731	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$192	\$269	\$247
Revenue Collected During FY 04:	\$7,901,906	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$7,927,393	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$465	\$375	\$353
Per Capita Expenditures:	\$466	\$370	\$353
Revenues over (under) Expenditures:	-\$25,487	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	50.04%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,967,137	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$233	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$698,057	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$10,774,581	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$8,062,436	\$6,759,278	\$1,661,463
Per Capita Debt:	\$474	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Clay County		
Unit Code:	013/000/00	County:	CLAY
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,237,098		
Equalized Assessed Valuation:	\$102,285,433		
Population:	14,460		
Employees:			
Full Time:	200		
Part Time:	100		
Salaries Paid:	\$7,888,714		

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,812,662	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$333	\$269	\$247
Revenue Collected During FY 04:	\$4,828,992	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,132,114	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$334	\$375	\$353
Per Capita Expenditures:	\$355	\$370	\$353
Revenues over (under) Expenditures:	-\$303,122	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	77.67%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,986,346	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$276	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,128,926	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$1,857,420	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$7,290,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$504	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$190,841	\$1,677,001	\$
Expenditures During FY 04:	\$230,260	\$1,917,706	\$
Per Capita Revenue:	\$13	\$34	\$
Per Capita Expenditures:	\$16	\$36	\$
Operating Income (loss):	-\$39,419	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	222.16%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$511,550	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$35	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Clinton County	
Unit Code:	014/000/00	County: CLINTON
Fiscal Year End:	11/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$13,510,375	
Equalized Assessed Valuation:	\$371,051,447	
Population:	35,535	
Employees:		
Full Time:	113	
Part Time:	88	
Salaries Paid:	\$4,382,197	

Blended Component Units
Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$9,598,558	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$270	\$269	\$247
Revenue Collected During FY 04:	\$12,729,276	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$11,959,544	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$358	\$375	\$353
Per Capita Expenditures:	\$337	\$370	\$353
Revenues over (under) Expenditures:	\$769,732	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	82.74%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,895,633	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$278	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$868,634	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,598,856	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$4,110,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$116	\$103	\$61
General Obligation Debt over EAV:	0.43%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Coles County	
Unit Code:	015/000/00	County: COLES
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$18,292,252	
Equalized Assessed Valuation:	\$541,279,008	
Population:	53,196	
Employees:		
Full Time:	204	
Part Time:	26	
Salaries Paid:	\$7,016,717	

Blended Component Units
Number Submitted = 1
Public Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$8,944,927	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$168	\$269	\$247
Revenue Collected During FY 04:	\$14,956,947	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$13,957,006	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$281	\$375	\$353
Per Capita Expenditures:	\$262	\$370	\$353
Revenues over (under) Expenditures:	\$999,941	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	70.65%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,860,280	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$185	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,972,659	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,861,548	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,628,697	\$6,759,278	\$1,661,463
Per Capita Debt:	\$49	\$103	\$61
General Obligation Debt over EAV:	0.24%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$191,738	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$4	\$29	\$
Revenue Collected During FY 04:	\$333,990	\$1,677,001	\$
Expenditures During FY 04:	\$325,716	\$1,917,706	\$
Per Capita Revenue:	\$6	\$34	\$
Per Capita Expenditures:	\$6	\$36	\$
Operating Income (loss):	\$8,274	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	58.98%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$192,111	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$4	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Crawford County		
Unit Code:	017/000/00	County:	CRAWFORD
Fiscal Year End:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,694,682		
Equalized Assessed Valuation:	\$216,397,264		
Population:	20,251		
Employees:			
Full Time:			77
Part Time:			35
Salaries Paid:			\$2,446,557

Blended Component Units
Number Submitted = 3 708 Board Crawford County 911 Board Crawford County Health Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,410,877	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$218	\$269	\$247
Revenue Collected During FY 04:	\$10,310,680	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$9,452,977	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$509	\$375	\$353
Per Capita Expenditures:	\$467	\$370	\$353
Revenues over (under) Expenditures:	\$857,703	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	73.02%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$6,902,971	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$341	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,398	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$6,158,767	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,223,132	\$6,759,278	\$1,661,463
Per Capita Debt:	\$60	\$103	\$61
General Obligation Debt over EAV:	0.00%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Cumberland County		
Unit Code:	018/000/00	County:	CUMBERLAN
Fiscal Year End:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,421,534		
Equalized Assessed Valuation:	\$92,678,288		
Population:	11,253		
Employees:			
Full Time:			78
Part Time:			16
Salaries Paid:			\$1,720,281

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,425,293	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$127	\$269	\$247
Revenue Collected During FY 04:	\$3,892,929	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$3,721,273	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$346	\$375	\$353
Per Capita Expenditures:	\$331	\$370	\$353
Revenues over (under) Expenditures:	\$171,656	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	36.71%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$1,366,071	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$121	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$	\$183,266	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$215,550	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$68,273	\$9,239,192	\$5,737,621



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$3,249,370	\$6,759,278	\$1,661,463
Per Capita Debt:	\$289	\$103	\$61
General Obligation Debt over EAV:	3.38%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$29	\$
Revenue Collected During FY 04:	\$	\$1,677,001	\$
Expenditures During FY 04:	\$	\$1,917,706	\$
Per Capita Revenue:	\$	\$34	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	0.00%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$