



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	De Witt County		
Unit Code:	020/000/00	County:	DEWITT
Fiscal Year End:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$20,198,373		
Equalized Assessed Valuation:	\$396,649,110		
Population:	16,516		
Employees:			
Full Time:	150		
Part Time:	15		
Salaries Paid:	\$4,707,313		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$14,548,678	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$881	\$269	\$247
Revenue Collected During FY 04:	\$9,929,192	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$9,583,863	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$601	\$375	\$353
Per Capita Expenditures:	\$580	\$370	\$353
Revenues over (under) Expenditures:	\$345,329	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	154.18%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$14,776,269	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$895	\$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:	\$600,000	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$13,843,916	\$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:	\$600,000	\$6,759,278	\$1,661,463
Per Capita Debt:	\$36	\$103	\$61
General Obligation Debt over EAV:	0.15%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$688,866	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$42	\$29	\$
Revenue Collected During FY 04:	\$1,561,339	\$1,677,001	\$
Expenditures During FY 04:	\$2,158,738	\$1,917,706	\$
Per Capita Revenue:	\$95	\$34	\$
Per Capita Expenditures:	\$131	\$36	\$
Operating Income (loss):	-\$597,399	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	4.24%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$91,467	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$6	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Dekalb County		
Unit Code:	019/000/00	County:	DEKALB
Fiscal Year End:	11/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,927,224		
Equalized Assessed Valuation:	\$1,463,872,794		
Population:	94,040		
Employees:			
Full Time:			414
Part Time:			216
Salaries Paid:			\$18,711,312

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 04:	\$15,702,230	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$167	\$269	\$247
Revenue Collected During FY 04:	\$33,400,053	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$32,425,358	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$355	\$375	\$353
Per Capita Expenditures:	\$345	\$370	\$353
Revenues over (under) Expenditures:	\$974,695	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	52.25%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$16,941,175	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$180	\$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:	\$8,772,724	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$17,273,769	\$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:	\$11,636,658	\$6,759,278	\$1,661,463
Per Capita Debt:	\$124	\$103	\$61
General Obligation Debt over EAV:	0.02%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$9,575,158	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$102	\$29	\$
Revenue Collected During FY 04:	\$10,067,098	\$1,677,001	\$
Expenditures During FY 04:	\$10,103,804	\$1,917,706	\$
Per Capita Revenue:	\$107	\$34	\$
Per Capita Expenditures:	\$107	\$36	\$
Operating Income (loss):	-\$36,706	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	94.40%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$9,538,452	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$101	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Douglas County	
Unit Code:	021/000/00	County: DOUGLAS
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,344,828	
Equalized Assessed Valuation:	\$264,374,503	
Population:	19,464	
Employees:		
Full Time:	64	
Part Time:	25	
Salaries Paid:	\$2,262,381	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,478,057	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$333	\$269	\$247
Revenue Collected During FY 04:	\$5,976,145	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$5,261,031	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$307	\$375	\$353
Per Capita Expenditures:	\$270	\$370	\$353
Revenues over (under) Expenditures:	\$715,114	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	134.42%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$7,072,033	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$363	\$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:	\$1,986,778	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$4,622,243	\$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:	\$1,805,827	\$6,759,278	\$1,661,463
Per Capita Debt:	\$93	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$377,863,590	\$160,773,150	\$143,683,337
Per Capita Debt:	\$404	\$251	\$234
General Obligation Debt over EAV:	0.55%	0.46%	0.33%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$109,715,841	\$70,585,407	\$37,342,435
Per Capita Beginning Retained Earnings for FY 04:	\$117	\$102	\$82
Revenue Collected During FY 04:	\$38,549,913	\$17,111,640	\$11,447,640
Expenditures During FY 04:	\$46,520,197	\$16,900,687	\$8,315,505
Per Capita Revenue:	\$41	\$27	\$39
Per Capita Expenditures:	\$50	\$25	\$28
Operating Income (loss):	-\$7,970,284	\$210,954	\$1,919,671
Ratio of Retained Earnings to Expenditures:	225.90%	444.20%	225.90%
Ending Retained Earnings for FY 04:	\$105,087,081	\$71,179,659	\$37,837,074
Per Capita Ending Retained Earnings:	\$112	\$104	\$83



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Edgar County		
Unit Code:	023/000/00	County:	EDGAR
Fiscal Year End:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,640,838		
Equalized Assessed Valuation:	\$227,891,291		
Population:	19,704		
Employees:			
Full Time:			93
Part Time:			31
Salaries Paid:			\$2,752,758

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,786,573	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$141	\$269	\$247
Revenue Collected During FY 04:	\$6,690,950	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$6,716,596	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$340	\$375	\$353
Per Capita Expenditures:	\$341	\$370	\$353
Revenues over (under) Expenditures:	-\$25,646	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	40.90%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$2,746,930	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$139	\$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:	\$156,102	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$2,530,204	\$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:	\$103,625	\$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 0 and 10,000

Local Government Profile

Unit Name	Edwards County		
Unit Code:	024/000/00	County:	EDWARDS
Fiscal Year End:	11/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,843,897		
Equalized Assessed Valuation:	\$50,943,055		
Population:	6,971		
Employees:			
Full Time:			31
Part Time:			10
Salaries Paid:			\$769,386

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,323,817	\$2,494,613	\$2,225,267
Per Capita Beginning Fund Balance:	\$190	\$386	\$356
Revenue Collected During FY 04:	\$2,557,031	\$3,448,713	\$3,135,196
Expenditures During FY 04:	\$2,728,867	\$3,507,654	\$3,011,442
Per Capita Revenue:	\$367	\$528	\$486
Per Capita Expenditures:	\$391	\$535	\$512
Revenues over (under) Expenditures:	-\$171,836	-\$58,941	-\$28,540
Ratio of Fund Balance to Expenditures:	42.21%	87.17%	74.97%
Ending Fund Balance for FY 04:	\$1,151,981	\$2,865,078	\$3,086,236
Per Capita Ending Fund Balance:	\$165	\$459	\$384

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$1,151,981	\$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:	\$	\$1,651,823	\$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:	\$760,000	\$116,049	\$36,200
Per Capita Debt:	\$109	\$17	\$4
General Obligation Debt over EAV:	1.49%	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	Effingham County	
Unit Code:	025/000/00	County: EFFINGHAM
Fiscal Year End:	11/30/2004	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$12,983,431	
Equalized Assessed Valuation:	\$428,963,303	
Population:	34,264	
Employees:		
Full Time:	145	
Part Time:	44	
Salaries Paid:	\$4,917,709	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$9,945,548	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$290	\$269	\$247
Revenue Collected During FY 04:	\$11,799,520	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$12,151,001	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$344	\$375	\$353
Per Capita Expenditures:	\$355	\$370	\$353
Revenues over (under) Expenditures:	-\$351,481	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	79.14%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$9,615,919	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$281	\$284	\$260

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,692	\$
Total Unreserved Funds:	\$9,615,920	\$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:	\$	\$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:	\$777,741	\$6,759,278	\$1,661,463
Per Capita Debt:	\$23	\$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	Fayette County	
Unit Code:	026/000/00	County: FAYETTE
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,877,467	
Equalized Assessed Valuation:	\$162,664,048	
Population:	21,802	
Employees:		
Full Time:	92	
Part Time:	53	
Salaries Paid:	\$3,569,080	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,842,839	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$176	\$269	\$247
Revenue Collected During FY 04:	\$7,431,297	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$7,478,978	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$341	\$375	\$353
Per Capita Expenditures:	\$343	\$370	\$353
Revenues over (under) Expenditures:	-\$47,681	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	50.41%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$3,770,158	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$173	\$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:	\$3,714,321	\$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:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$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	Ford County	
Unit Code:	027/000/00	County: FORD
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,155,964	
Equalized Assessed Valuation:	\$184,257,943	
Population:	14,241	
Employees:		
Full Time:	58	
Part Time:	18	
Salaries Paid:	\$1,936,242	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,765,735	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$264	\$269	\$247
Revenue Collected During FY 04:	\$4,824,167	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$4,525,305	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$339	\$375	\$353
Per Capita Expenditures:	\$318	\$370	\$353
Revenues over (under) Expenditures:	\$298,862	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	89.82%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$4,064,597	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$285	\$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:	\$338,693	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$5,737,621	\$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:	\$	\$6,759,278	\$1,661,463
Per Capita Debt:	\$	\$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:	\$633,093	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$44	\$29	\$
Revenue Collected During FY 04:	\$52,907	\$1,677,001	\$
Expenditures During FY 04:	\$20,903	\$1,917,706	\$
Per Capita Revenue:	\$4	\$34	\$
Per Capita Expenditures:	\$1	\$36	\$
Operating Income (loss):	\$32,004	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	3181.83%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$665,097	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$47	\$30	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Fulton County	
Unit Code:	029/000/00	County: FULTON
Fiscal Year End:	11/30/2004	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$23,087,563	
Equalized Assessed Valuation:	\$329,744,560	
Population:	38,250	
Employees:		
Full Time:	190	
Part Time:	82	
Salaries Paid:	\$6,277,125	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,088,157	\$12,422,233	\$7,785,884
Per Capita Beginning Fund Balance:	\$185	\$269	\$247
Revenue Collected During FY 04:	\$16,411,101	\$17,660,400	\$10,905,569
Expenditures During FY 04:	\$14,780,292	\$17,453,697	\$11,108,729
Per Capita Revenue:	\$429	\$375	\$353
Per Capita Expenditures:	\$386	\$370	\$353
Revenues over (under) Expenditures:	\$1,630,809	\$206,703	\$77,749
Ratio of Fund Balance to Expenditures:	57.80%	76.52%	73.02%
Ending Fund Balance for FY 04:	\$8,543,429	\$13,351,234	\$8,142,842
Per Capita Ending Fund Balance:	\$223	\$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:	\$128,779	\$3,660,291	\$796,809
Total Unrestricted Net Assets:	\$7,716,858	\$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:	\$1,661,463	\$6,759,278	\$1,661,463
Per Capita Debt:	\$43	\$103	\$61
General Obligation Debt over EAV:	0.14%	0.44%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$905,445	\$3,129,773	\$
Per Capita Beginning Retained Earnings for FY 04:	\$24	\$29	\$
Revenue Collected During FY 04:	\$1,723,724	\$1,677,001	\$
Expenditures During FY 04:	\$2,005,013	\$1,917,706	\$
Per Capita Revenue:	\$45	\$34	\$
Per Capita Expenditures:	\$52	\$36	\$
Operating Income (loss):	-\$281,289	-\$240,705	\$
Ratio of Retained Earnings to Expenditures:	43.92%	100.36%	0.00%
Ending Retained Earnings for FY 04:	\$880,555	\$3,102,320	\$
Per Capita Ending Retained Earnings:	\$23	\$30	\$