



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$30,420,031 | | |
| Equalized Assessed Valuation: | \$719,005,105 | | |
| Population: | 67,040 | | |
| Employees: | | | |
| Full Time: | | | 340 |
| Part Time: | | | 25 |
| Salaries Paid: | | | \$10,580,563 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$18,325,004 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$273 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$23,695,569 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$21,495,209 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$353 | \$400 | \$394 |
| Per Capita Expenditures: | \$321 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$2,200,360 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 399.81% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$85,939,069 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$1,282 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$11,999,491 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$1,362,599 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$4,885,000 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$73 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$ | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$ | \$1,924,829 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Combination | | |
| Appropriation or Budget: | \$7,721,846 | | |
| Equalized Assessed Valuation: | \$35,818,714 | | |
| Population: | 9,327 | | |
| Employees: | | | |
| Full Time: | 60 | | |
| Part Time: | 18 | | |
| Salaries Paid: | \$1,785,461 | | |

Blended Component Units

| |
|--|
| |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$3,209,594 | \$2,854,229 | \$3,132,280 |
| Per Capita Beginning Fund Balance: | \$344 | \$443 | \$379 |
| Revenue Collected During FY 05: | \$4,930,042 | \$3,554,114 | \$3,198,735 |
| Expenditures During FY 05: | \$4,757,672 | \$3,449,052 | \$3,185,772 |
| Per Capita Revenue: | \$529 | \$533 | \$529 |
| Per Capita Expenditures: | \$510 | \$520 | \$495 |
| Revenues over (under) Expenditures: | \$172,370 | \$105,062 | \$194,332 |
| Ratio of Fund Balance to Expenditures: | 71.08% | 90.83% | 78.10% |
| Ending Fund Balance for FY 05: | \$3,381,964 | \$3,052,320 | \$3,297,272 |
| Per Capita Ending Fund Balance: | \$363 | \$472 | \$449 |

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: | \$3,300,141 | \$847,273 | \$252,236 |
| Total Unrestricted Net Assets: | \$81,823 | \$1,884,069 | \$1,979,707 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$11,487 | \$154,700 | \$34,641 |
| Per Capita Debt: | \$1 | \$23 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.12% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$89,647 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$16 | \$ |
| Revenue Collected During FY 05: | \$ | \$216,129 | \$ |
| Expenditures During FY 05: | \$ | \$218,825 | \$ |
| Per Capita Revenue: | \$ | \$38 | \$ |
| Per Capita Expenditures: | \$ | \$39 | \$ |
| Operating Income (loss): | \$ | -\$2,696 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 41.80% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$86,952 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$16 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$9,199,315 | | |
| Equalized Assessed Valuation: | \$133,610,795 | | |
| Population: | 18,027 | | |
| Employees: | | | |
| Full Time: | 93 | | |
| Part Time: | 28 | | |
| Salaries Paid: | \$3,320,998 | | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$5,845,568 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$324 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$8,721,004 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$8,934,588 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$484 | \$400 | \$394 |
| Per Capita Expenditures: | \$496 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$213,584 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 68.67% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$6,135,674 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$340 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$3,032,739 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$3,205,496 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 05: | \$2,327,608 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$129 | \$108 | \$56 |
| General Obligation Debt over EAV: | 1.14% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$ | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$ | \$1,924,829 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$18,540,326 | | |
| Equalized Assessed Valuation: | \$831,781,625 | | |
| Population: | 48,229 | | |
| Employees: | | | |
| Full Time: | 296 | | |
| Part Time: | | | |
| Salaries Paid: | \$7,811,779 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$16,660,207 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$345 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$19,260,431 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$19,963,385 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$399 | \$400 | \$394 |
| Per Capita Expenditures: | \$414 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$702,954 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 77.15% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$15,402,662 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$319 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$16,846,592 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 05: | \$7,780,000 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$161 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.94% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 05: | -\$14,570 | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$216,894 | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$280,185 | \$1,924,829 | \$ |
| Per Capita Revenue: | \$4 | \$35 | \$ |
| Per Capita Expenditures: | \$6 | \$35 | \$ |
| Operating Income (loss): | -\$63,291 | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 13.72% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$38,439 | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$1 | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$5,943,028 | |
| Equalized Assessed Valuation: | \$46,828,633 | |
| Population: | 6,950 | |
| Employees: | | |
| Full Time: | 61 | |
| Part Time: | 58 | |
| Salaries Paid: | \$1,256,708 | |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$1,896,030 | \$2,854,229 | \$3,132,280 |
| Per Capita Beginning Fund Balance: | \$273 | \$443 | \$379 |
| Revenue Collected During FY 05: | \$3,715,167 | \$3,554,114 | \$3,198,735 |
| Expenditures During FY 05: | \$3,331,694 | \$3,449,052 | \$3,185,772 |
| Per Capita Revenue: | \$535 | \$533 | \$529 |
| Per Capita Expenditures: | \$479 | \$520 | \$495 |
| Revenues over (under) Expenditures: | \$383,473 | \$105,062 | \$194,332 |
| Ratio of Fund Balance to Expenditures: | 68.39% | 90.83% | 78.10% |
| Ending Fund Balance for FY 05: | \$2,278,517 | \$3,052,320 | \$3,297,272 |
| Per Capita Ending Fund Balance: | \$328 | \$472 | \$449 |

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: | \$ | \$847,273 | \$252,236 |
| Total Unrestricted Net Assets: | \$2,278,517 | \$1,884,069 | \$1,979,707 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$10,557 | \$154,700 | \$34,641 |
| Per Capita Debt: | \$2 | \$23 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.12% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$89,647 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$16 | \$ |
| Revenue Collected During FY 05: | \$ | \$216,129 | \$ |
| Expenditures During FY 05: | \$ | \$218,825 | \$ |
| Per Capita Revenue: | \$ | \$38 | \$ |
| Per Capita Expenditures: | \$ | \$39 | \$ |
| Operating Income (loss): | \$ | -\$2,696 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 41.80% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$86,952 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$16 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$18,051,720 | | |
| Equalized Assessed Valuation: | \$469,073,934 | | |
| Population: | 35,330 | | |
| Employees: | | | |
| Full Time: | | | 250 |
| Part Time: | | | 90 |
| Salaries Paid: | | | \$6,334,050 |

| Blended Component Units |
|-------------------------|
| |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$8,325,034 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$236 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$13,801,790 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$14,283,250 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$391 | \$400 | \$394 |
| Per Capita Expenditures: | \$404 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$481,460 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 57.10% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$8,155,293 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$231 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$350,522 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$7,680,186 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 05: | \$128,990 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$4 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 05: | -\$1,079,145 | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | -\$31 | \$30 | \$ |
| Revenue Collected During FY 05: | \$3,925,207 | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$4,019,603 | \$1,924,829 | \$ |
| Per Capita Revenue: | \$111 | \$35 | \$ |
| Per Capita Expenditures: | \$114 | \$35 | \$ |
| Operating Income (loss): | -\$94,396 | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | -28.94% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | -\$1,163,116 | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | -\$33 | \$33 | \$ |



Fiscal Year 2005

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: | 8/30/2005 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$5,540,468 | | |
| Equalized Assessed Valuation: | \$49,552,617 | | |
| Population: | 5,084 | | |
| Employees: | | | |
| Full Time: | 50 | | |
| Part Time: | 7 | | |
| Salaries Paid: | \$1,780,441 | | |

| 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 05: | \$3,046,881 | \$2,854,229 | \$3,132,280 |
| Per Capita Beginning Fund Balance: | \$599 | \$443 | \$379 |
| Revenue Collected During FY 05: | \$3,395,322 | \$3,554,114 | \$3,198,735 |
| Expenditures During FY 05: | \$3,908,871 | \$3,449,052 | \$3,185,772 |
| Per Capita Revenue: | \$668 | \$533 | \$529 |
| Per Capita Expenditures: | \$769 | \$520 | \$495 |
| Revenues over (under) Expenditures: | -\$513,549 | \$105,062 | \$194,332 |
| Ratio of Fund Balance to Expenditures: | 64.81% | 90.83% | 78.10% |
| Ending Fund Balance for FY 05: | \$2,533,332 | \$3,052,320 | \$3,297,272 |
| Per Capita Ending Fund Balance: | \$498 | \$472 | \$449 |

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: | \$ | \$847,273 | \$252,236 |
| Total Unrestricted Net Assets: | \$2,533,332 | \$1,884,069 | \$1,979,707 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$ | \$154,700 | \$34,641 |
| Per Capita Debt: | \$ | \$23 | \$5 |
| General Obligation Debt over EAV: | 0.00% | 0.12% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$240,255 | \$89,647 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$47 | \$16 | \$ |
| Revenue Collected During FY 05: | \$98,219 | \$216,129 | \$ |
| Expenditures During FY 05: | \$59,188 | \$218,825 | \$ |
| Per Capita Revenue: | \$19 | \$38 | \$ |
| Per Capita Expenditures: | \$12 | \$39 | \$ |
| Operating Income (loss): | \$39,031 | -\$2,696 | \$ |
| Ratio of Retained Earnings to Expenditures: | 471.86% | 41.80% | 0.00% |
| Ending Retained Earnings for FY 05: | \$279,286 | \$86,952 | \$ |
| Per Capita Ending Retained Earnings: | \$55 | \$16 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,632,381 | | |
| Equalized Assessed Valuation: | \$284,803,632 | | |
| Population: | 16,248 | | |
| Employees: | | | |
| Full Time: | 64 | | |
| Part Time: | 51 | | |
| Salaries Paid: | \$2,190,245 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$4,367,277 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$269 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$6,872,035 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$6,258,804 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$423 | \$400 | \$394 |
| Per Capita Expenditures: | \$385 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$613,231 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 78.64% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$4,921,875 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$303 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$1,531,069 | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$3,167,291 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$1,799,190 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$182,963 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$11 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$ | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$ | \$1,924,829 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,800,359 | | |
| Equalized Assessed Valuation: | \$106,331,292 | | |
| Population: | 138,980 | | |
| Employees: | | | |
| Full Time: | | | 36 |
| Part Time: | | | 19 |
| Salaries Paid: | | | \$3,055,008 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$6,048,833 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$44 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$7,389,477 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$7,685,034 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$53 | \$400 | \$394 |
| Per Capita Expenditures: | \$55 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$295,557 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 76.16% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$5,852,692 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$42 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$5,852,692 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|--------------------|
| Outstanding Debt for FY 05: | \$58,479 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$ | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$ | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$ | \$1,924,829 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$138,573,264 | | |
| Equalized Assessed Valuation: | \$2,587,805,754 | | |
| Population: | 184,905 | | |
| Employees: | | | |
| Full Time: | | | 802 |
| Part Time: | | | 64 |
| Salaries Paid: | | | \$29,403,543 |

Blended Component Units

| |
|--|
| Empty box for Blended Component Units data |
|--|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$38,699,592 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$209 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$58,303,250 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$58,405,545 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$315 | \$400 | \$394 |
| Per Capita Expenditures: | \$316 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$102,295 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 65.42% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$38,206,244 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$207 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$34,005,479 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$6,933,666 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 05: | \$52,703,484 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$285 | \$108 | \$56 |
| General Obligation Debt over EAV: | 2.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 05: | \$3,274,269 | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$18 | \$30 | \$ |
| Revenue Collected During FY 05: | \$10,367,326 | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$11,520,833 | \$1,924,829 | \$ |
| Per Capita Revenue: | \$56 | \$35 | \$ |
| Per Capita Expenditures: | \$62 | \$35 | \$ |
| Operating Income (loss): | -\$1,153,507 | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 18.36% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$2,114,845 | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$11 | \$33 | \$ |



Fiscal Year 2005

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: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,296,985**

Equalized Assessed Valuation: **\$382,781,104**

Population: **34,418**

Employees:

| | |
|----------------|-------------|
| Full Time: | 169 |
| Part Time: | 63 |
| Salaries Paid: | \$4,666,745 |

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 05: | \$10,994,610 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$319 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$9,915,070 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$10,318,014 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$288 | \$400 | \$394 |
| Per Capita Expenditures: | \$300 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$402,944 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 104.53% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$10,785,710 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$313 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$980,378 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$7,306,802 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 05: | \$2,418,339 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$70 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.57% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$ | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$ | \$1,924,829 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$7,215,790 | | |
| Equalized Assessed Valuation: | \$148,523,919 | | |
| Population: | 17,008 | | |
| Employees: | | | |
| Full Time: | | | 65 |
| Part Time: | | | 108 |
| Salaries Paid: | | | \$2,621,789 |

| Blended Component Units |
|-------------------------|
| Number Submitted = 3 |
| 911 Emergency |
| Ambulance |
| Board of Health |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$3,967,137 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$233 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$9,701,728 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$8,744,419 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$570 | \$400 | \$394 |
| Per Capita Expenditures: | \$514 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$957,309 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 60.67% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$5,305,355 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$312 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$5,021,941 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$7,726,159 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$454 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$ | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$ | \$1,924,829 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$25,092,840 | | |
| Equalized Assessed Valuation: | \$99,675,788 | | |
| Population: | 14,460 | | |
| Employees: | | | |
| Full Time: | | | 200 |
| Part Time: | | | 100 |
| Salaries Paid: | | | \$8,304,094 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$3,986,346 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$276 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$5,948,354 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$5,830,613 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$411 | \$400 | \$394 |
| Per Capita Expenditures: | \$403 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$117,741 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 70.31% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$4,099,499 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$284 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$2,111,861 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$1,987,638 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$7,150,000 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$494 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$511,550 | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$35 | \$30 | \$ |
| Revenue Collected During FY 05: | \$190,767 | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$95,342 | \$1,924,829 | \$ |
| Per Capita Revenue: | \$13 | \$35 | \$ |
| Per Capita Expenditures: | \$7 | \$35 | \$ |
| Operating Income (loss): | \$95,425 | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 636.63% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$606,975 | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$42 | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$15,413,467 | | |
| Equalized Assessed Valuation: | \$380,587,997 | | |
| Population: | 33,944 | | |
| Employees: | | | |
| Full Time: | | | 91 |
| Part Time: | | | 114 |
| Salaries Paid: | | | \$4,555,219 |

| 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 05: | \$9,895,633 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$292 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$14,094,543 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$11,471,120 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$415 | \$400 | \$394 |
| Per Capita Expenditures: | \$338 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$2,623,423 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 105.48% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$12,100,037 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$356 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$767,090 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$9,967,590 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$3,960,000 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$117 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.39% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$ | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$ | \$1,924,829 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$18,078,875 | | |
| Equalized Assessed Valuation: | \$532,198,916 | | |
| Population: | 53,196 | | |
| Employees: | | | |
| Full Time: | 203 | | |
| Part Time: | 29 | | |
| Salaries Paid: | \$7,292,759 | | |

| 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 05: | \$9,860,280 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$185 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$15,807,466 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$16,409,324 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$297 | \$400 | \$394 |
| Per Capita Expenditures: | \$308 | \$384 | \$376 |
| Revenues over (under) Expenditures: | -\$601,858 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 55.83% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$9,161,282 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$172 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$912,451 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$7,520,318 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$2,242,984 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$42 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.19% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$192,111 | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$4 | \$30 | \$ |
| Revenue Collected During FY 05: | \$318,452 | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$331,304 | \$1,924,829 | \$ |
| Per Capita Revenue: | \$6 | \$35 | \$ |
| Per Capita Expenditures: | \$6 | \$35 | \$ |
| Operating Income (loss): | -\$12,852 | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 54.11% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$179,259 | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$3 | \$33 | \$ |



Fiscal Year 2005

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: | 11/30/2005 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$7,672,594 | | |
| Equalized Assessed Valuation: | \$224,591,790 | | |
| Population: | 19,898 | | |
| Employees: | | | |
| Full Time: | 77 | | |
| Part Time: | 35 | | |
| Salaries Paid: | \$2,534,283 | | |

| Blended Component Units |
|---|
| <p>Number Submitted = 3</p> <p>708 Board</p> <p>Crawford County 911 Board</p> <p>Crawford County Health Board</p> |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$6,902,971 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$347 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$8,937,919 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$8,574,580 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$449 | \$400 | \$394 |
| Per Capita Expenditures: | \$431 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$363,339 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 84.74% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$7,266,310 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$365 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$6,833,522 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | -\$60,572 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 05: | \$1,060,815 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$53 | \$108 | \$56 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$ | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$ | \$1,924,829 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |



Fiscal Year 2005

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: **11/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,225,989**

Equalized Assessed Valuation: **\$88,416,027**

Population: **11,253**

Employees:

| | |
|----------------|-------------|
| Full Time: | 66 |
| Part Time: | 24 |
| Salaries Paid: | \$1,685,491 |

Blended Component Units

| |
|--------------------------------|
| <p>Blended Component Units</p> |
|--------------------------------|

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 05: | \$1,366,071 | \$13,386,105 | \$7,974,379 |
| Per Capita Beginning Fund Balance: | \$121 | \$277 | \$260 |
| Revenue Collected During FY 05: | \$3,993,542 | \$19,483,046 | \$11,836,441 |
| Expenditures During FY 05: | \$3,435,333 | \$18,634,455 | \$11,288,136 |
| Per Capita Revenue: | \$355 | \$400 | \$394 |
| Per Capita Expenditures: | \$305 | \$384 | \$376 |
| Revenues over (under) Expenditures: | \$558,209 | \$848,591 | \$452,697 |
| Ratio of Fund Balance to Expenditures: | 49.33% | 80.14% | 73.50% |
| Ending Fund Balance for FY 05: | \$1,694,497 | \$14,371,741 | \$8,072,602 |
| Per Capita Ending Fund Balance: | \$151 | \$303 | \$269 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$140,289 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$245,354 | \$4,014,893 | \$1,057,984 |
| Total Unrestricted Net Assets: | \$437,743 | \$9,882,029 | \$5,864,842 |



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 05: | \$3,083,858 | \$7,048,549 | \$1,584,136 |
| Per Capita Debt: | \$274 | \$108 | \$56 |
| General Obligation Debt over EAV: | 3.23% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 05: | \$ | \$3,146,397 | \$ |
| Per Capita Beginning Retained Earnings for FY 05: | \$ | \$30 | \$ |
| Revenue Collected During FY 05: | \$ | \$1,748,403 | \$ |
| Expenditures During FY 05: | \$ | \$1,924,829 | \$ |
| Per Capita Revenue: | \$ | \$35 | \$ |
| Per Capita Expenditures: | \$ | \$35 | \$ |
| Operating Income (loss): | \$ | -\$176,427 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 112.85% | 0.00% |
| Ending Retained Earnings for FY 05: | \$ | \$3,199,851 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$33 | \$ |