

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**

**Net Assets by Component**  
**Last Four Fiscal Years**  
*(accrual basis of accounting)*

	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 270,193,492	\$ 279,457,684	\$ 293,878,857	\$ 99,396,330
Restricted	21,321,426	21,667,901	14,091,970	14,534,627
Unrestricted	70,332,171	57,753,704	23,949,365	(1,601,245)
<i>Total Governmental Activities Net Assets</i>	<u>361,847,089</u>	<u>358,879,289</u>	<u>331,920,192</u>	<u>112,329,712</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	78,066,986	64,416,046	69,310,436	60,863,614
Restricted	7,077,515	12,111,572	12,439,395	8,631,616
Unrestricted	6,918,217	3,660,752	(5,209,355)	655,260
<i>Total Business-Type Activities Net Assets</i>	<u>92,062,718</u>	<u>80,188,370</u>	<u>76,540,476</u>	<u>70,150,490</u>
Primary government				
Invested in Capital Assets, Net of Related Debt	348,260,478	343,873,730	363,189,293	160,259,944
Restricted	28,398,941	33,779,473	26,531,365	23,166,243
Unrestricted	77,250,388	61,414,456	18,740,010	(945,985)
<i>Total Primary Government Net Assets</i>	<u>\$ 453,909,807</u>	<u>\$ 439,067,659</u>	<u>\$ 408,460,668</u>	<u>\$ 182,480,202</u>

Fiscal years 2004 – 2005 were reclassified to reflect the true balance of net assets.  
Fiscal year 2005 was restated to reflect recognition of retroactive infrastructure.

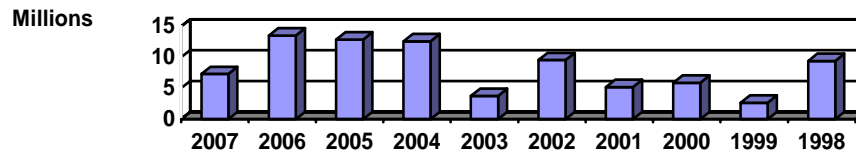
Source: Carroll County Department of the Comptroller.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY**  
**Westminster, Maryland**

**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<b>General Fund</b>										
Reserved	\$ 36,345,385	\$ 29,544,723	\$ 22,316,884	\$ 18,002,122	\$ 15,106,392	\$ 14,352,385	\$ 37,913,868	\$ 39,356,325	\$ 42,940,349	\$ 41,639,238
Unreserved and designated	31,787,678	31,217,889	42,231,314	21,903,140	33,688,855	41,108,064	30,722,828	20,084,564	24,372,985	17,837,425
Unreserved, undesignated (see chart)	7,302,102	13,542,642	12,891,533	12,597,901	3,751,257	9,556,782	5,174,076	5,894,096	2,668,853	9,432,883
<b>Total General Fund</b>	<b>\$ 75,435,165</b>	<b>\$ 74,305,254</b>	<b>\$ 77,439,731</b>	<b>\$ 52,503,163</b>	<b>\$ 52,546,504</b>	<b>\$ 65,017,231</b>	<b>\$ 73,810,772</b>	<b>\$ 65,334,985</b>	<b>\$ 69,982,187</b>	<b>\$ 68,909,546</b>
<b>Other Governmental Funds:</b>										
<b>Capital Projects Fund</b>										
Reserved for Encumbrances	\$ 11,023,565	\$ 12,857,709	\$ 8,800,332	\$ 8,075,516	\$ 13,259,460	\$ 5,825,988	\$ 14,598,432	\$ 4,270,455	\$ 5,742,562	\$ 9,680,914
Unreserved and designated	93,792,138	79,972,189	48,702,238	41,394,637	43,640,987	27,239,064	32,583,500	45,713,983	31,515,620	19,317,813
<b>Special Revenues Fund</b>										
Unreserved, undesignated	9,973,460	9,395,177	5,207,348	4,318,286	10,726,459	9,166,339	5,143,316	4,532,525	2,837,393	1,150,308
<b>Total Other Governmental Funds</b>	<b>\$ 114,789,163</b>	<b>\$ 102,225,075</b>	<b>\$ 62,709,918</b>	<b>\$ 53,788,439</b>	<b>\$ 67,626,906</b>	<b>\$ 42,231,391</b>	<b>\$ 52,325,248</b>	<b>\$ 54,516,963</b>	<b>\$ 40,095,575</b>	<b>\$ 30,149,035</b>
<b>Total Governmental Funds</b>	<b>\$ 190,224,328</b>	<b>\$ 176,530,329</b>	<b>\$ 140,149,649</b>	<b>\$ 106,291,602</b>	<b>\$ 120,173,410</b>	<b>\$ 107,248,622</b>	<b>\$ 126,136,020</b>	<b>\$ 119,851,948</b>	<b>\$ 110,077,762</b>	<b>\$ 99,058,581</b>
Unreserved General Fund Balance as a Percentage of General Fund Expenditures	13.7%	17.0%	21.4%	14.9%	17.0%	22.7%	18.3%	14.2%	15.6%	17.2%

**Unreserved Undesignated General Fund Balance**



Source: Carroll County Department of the Comptroller.







