



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Vermilion County**

Unit Code: **092/000/00** County: **VERMILION**

Fiscal Year End: **11/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,690,784**

Equalized Assessed Valuation: **\$819,483,239**

Population: **81,625**

Employees:

Full Time: **582**

Part Time: **255**

Salaries Paid: **\$17,052,021**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$30,008,894	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$368	\$380	\$360
Revenue Collected During FY 12:	\$34,868,432	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$34,023,012	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$427	\$474	\$468
Per Capita Expenditures:	\$417	\$468	\$446
Revenues over (under) Expenditures:	\$845,420	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	90.08%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$30,646,246	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$375	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,239,784	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$10,488,192	\$6,731,518	\$3,921,901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,504,848	\$7,668,456	\$1,356,075
Per Capita Debt:	\$55	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,374,973	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$54	\$42	\$
Revenue Collected During FY 12:	\$11,360,067	\$1,994,427	\$
Expenditures During FY 12:	\$10,726,656	\$2,063,891	\$
Per Capita Revenue:	\$139	\$38	\$
Per Capita Expenditures:	\$131	\$36	\$
Operating Income (loss):	\$633,411	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	45.81%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$4,913,384	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$60	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00** County: **WABASH**

Fiscal Year End: **11/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,306,302**

Equalized Assessed Valuation: **\$125,079,100**

Population: **10,933**

Employees:

 Full Time: **72**

 Part Time: **7**

 Salaries Paid: **\$1,989,945**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,640,151	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$607	\$380	\$360
Revenue Collected During FY 12:	\$6,590,407	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$5,994,352	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$603	\$474	\$468
Per Capita Expenditures:	\$548	\$468	\$446
Revenues over (under) Expenditures:	\$596,055	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	123.17%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$7,383,439	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$675	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,837,867	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$545,572	\$6,731,518	\$3,921,901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$50,192	\$7,668,456	\$1,356,075
Per Capita Debt:	\$5	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$7,668,456	\$1,356,075
Per Capita Debt:	\$	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Washington County		
Unit Code:	095/000/00	County:	WASHINGTON
Fiscal Year End:	11/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,175,993		
Equalized Assessed Valuation:	\$211,482,950		
Population:	14,598		
Employees:			
Full Time:			81
Part Time:			77
Salaries Paid:			\$3,605,234

Blended Component Units

Number Submitted = 2
911 Emergency Telephone Fund
Washington County Senior Services

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$16,002,103	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$1,096	\$380	\$360
Revenue Collected During FY 12:	\$8,937,995	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$8,217,523	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$612	\$474	\$468
Per Capita Expenditures:	\$563	\$468	\$446
Revenues over (under) Expenditures:	\$720,472	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	203.54%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$16,726,075	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$1,146	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$766,818	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$15,999,351	\$6,731,518	\$3,921,901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,230,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$84	\$107	\$42
General Obligation Debt over EAV:	0.58%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,943,039	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$419	\$380	\$360
Revenue Collected During FY 12:	\$6,562,919	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$6,535,133	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$396	\$474	\$468
Per Capita Expenditures:	\$394	\$468	\$446
Revenues over (under) Expenditures:	\$27,786	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	106.67%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$6,970,825	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$421	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,174,265	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$3,921,901	\$6,731,518	\$3,921,901



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$238,123	\$7,668,456	\$1,356,075
Per Capita Debt:	\$14	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,620,531	\$16,842,156	\$10,929,426
Per Capita Beginning Fund Balance:	\$520	\$380	\$360
Revenue Collected During FY 12:	\$8,383,583	\$22,744,128	\$13,702,789
Expenditures During FY 12:	\$8,399,170	\$22,370,408	\$13,091,137
Per Capita Revenue:	\$572	\$474	\$468
Per Capita Expenditures:	\$573	\$468	\$446
Revenues over (under) Expenditures:	-\$15,587	\$373,720	\$284,212
Ratio of Fund Balance to Expenditures:	90.74%	82.17%	84.12%
Ending Fund Balance for FY 12:	\$7,621,439	\$16,996,655	\$10,392,518
Per Capita Ending Fund Balance:	\$520	\$385	\$366

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,033	\$
Total Unreserved Funds:	\$	\$49,753	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,659,644	\$10,495,725	\$6,349,828
Total Unrestricted Net Assets:	\$1,881,840	\$6,731,518	\$3,921,901



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$103,000	\$7,668,456	\$1,356,075
Per Capita Debt:	\$7	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$341.104	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$23	\$42	\$
Revenue Collected During FY 12:	\$980.562	\$1,994,427	\$
Expenditures During FY 12:	\$751.484	\$2,063,891	\$
Per Capita Revenue:	\$67	\$38	\$
Per Capita Expenditures:	\$51	\$36	\$
Operating Income (loss):	\$229.078	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	78.11%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$587.021	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$40	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$255,764	\$7,668,456	\$1,356,075
Per Capita Debt:	\$4	\$107	\$42
General Obligation Debt over EAV:	0.00%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$206,681,774	\$176,600,480	\$167,573,995
Per Capita Beginning Fund Balance:	\$303	\$330	\$314
Revenue Collected During FY 12:	\$296,244,094	\$243,365,851	\$232,778,782
Expenditures During FY 12:	\$253,138,247	\$220,935,421	\$200,110,432
Per Capita Revenue:	\$434	\$435	\$451
Per Capita Expenditures:	\$371	\$395	\$392
Revenues over (under) Expenditures:	\$43,105,847	\$22,430,430	\$22,999,278
Ratio of Fund Balance to Expenditures:	92.72%	87.19%	94.93%
Ending Fund Balance for FY 12:	\$234,697,621	\$187,177,328	\$168,820,291
Per Capita Ending Fund Balance:	\$344	\$345	\$342

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:	\$112,818,893	\$112,493,899	\$104,032,656
Total Unrestricted Net Assets:	\$95,965,630	\$70,824,262	\$82,327,186



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$199,767,627	\$217,814,798	\$184,936,405
Per Capita Debt:	\$293	\$403	\$340
General Obligation Debt over EAV:	0.73%	0.73%	0.60%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$69,249,891	\$31,727,160
Per Capita Beginning Retained Earnings for FY 12:	\$	\$115	\$80
Revenue Collected During FY 12:	\$	\$16,706,361	\$18,582,222
Expenditures During FY 12:	\$	\$15,578,983	\$15,551,611
Per Capita Revenue:	\$	\$35	\$41
Per Capita Expenditures:	\$	\$31	\$33
Operating Income (loss):	\$	\$1,127,378	\$23,002
Ratio of Retained Earnings to Expenditures:	0.00%	635.01%	382.90%
Ending Retained Earnings for FY 12:	\$	\$70,924,086	\$34,310,756
Per Capita Ending Retained Earnings:	\$	\$119	\$80



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$31,134,224	\$7,668,456	\$1,356,075
Per Capita Debt:	\$467	\$107	\$42
General Obligation Debt over EAV:	2.95%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$170,105,183	\$217,814,798	\$184,936,405
Per Capita Debt:	\$611	\$403	\$340
General Obligation Debt over EAV:	0.36%	0.73%	0.60%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$19,143,584	\$69,249,891	\$31,727,160
Per Capita Beginning Retained Earnings for FY 12:	\$69	\$115	\$80
Revenue Collected During FY 12:	\$18,168,962	\$16,706,361	\$18,582,222
Expenditures During FY 12:	\$18,122,959	\$15,578,983	\$15,551,611
Per Capita Revenue:	\$65	\$35	\$41
Per Capita Expenditures:	\$65	\$31	\$33
Operating Income (loss):	\$46,003	\$1,127,378	\$23,002
Ratio of Retained Earnings to Expenditures:	104.47%	635.01%	382.90%
Ending Retained Earnings for FY 12:	\$18,932,587	\$70,924,086	\$34,310,756
Per Capita Ending Retained Earnings:	\$68	\$119	\$80



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,922,990	\$7,668,456	\$1,356,075
Per Capita Debt:	\$76	\$107	\$42
General Obligation Debt over EAV:	0.33%	0.37%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$3,209,444	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$42	\$
Revenue Collected During FY 12:	\$	\$1,994,427	\$
Expenditures During FY 12:	\$	\$2,063,891	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$36	\$
Operating Income (loss):	\$	-\$69,464	\$
Ratio of Retained Earnings to Expenditures:	0.00%	119.40%	0.00%
Ending Retained Earnings for FY 12:	\$	\$3,183,181	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$