



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sadorus Township and Road & Bridge**

Unit Code: 010/220/01 County: Champaign

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$256,790

Equalized Assessed Valuation: \$23,828,991

Population: 985

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$95,883

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$333,416	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$338	\$357	\$244
Revenue Collected During FY 13:	\$265,620	\$226,601	\$177,108
Expenditures During FY 13:	\$295,484	\$210,277	\$157,454
Per Capita Revenue:	\$270	\$242	\$188
Per Capita Expenditures:	\$300	\$224	\$165
Revenues over (under) Expenditures:	-\$29,864	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	102.73%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$303,552	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$308	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$173,834	\$32,427	\$
Total Unreserved Funds:	\$129,718	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: Salem Township and Road & Bridge

Unit Code: 008/080/01 County: Carroll

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$156,100

Equalized Assessed Valuation: \$12,534,981

Population: 387

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$30,347

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$155,331	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$401	\$357	\$244
Revenue Collected During FY 13:	\$90,561	\$226,601	\$177,108
Expenditures During FY 13:	\$87,271	\$210,277	\$157,454
Per Capita Revenue:	\$234	\$242	\$188
Per Capita Expenditures:	\$226	\$224	\$165
Revenues over (under) Expenditures:	\$3,290	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	181.76%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$158,621	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$410	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,982	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$47,639	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: Salem Township and Road & Bridge

Unit Code: 058/140/01 County: Marion

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,043,630

Equalized Assessed Valuation: \$100,993,342

Population: 10,000

Employees:

Full Time: 7

Part Time: 9

Salaries Paid: \$260,205

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$819,859	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$82	\$357	\$244
Revenue Collected During FY 13:	\$548,146	\$226,601	\$177,108
Expenditures During FY 13:	\$604,937	\$210,277	\$157,454
Per Capita Revenue:	\$55	\$242	\$188
Per Capita Expenditures:	\$60	\$224	\$165
Revenues over (under) Expenditures:	-\$56,791	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	126.14%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$763,068	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$76	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$640,286	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$122,782	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$9,933,668	\$33,590	\$
Per Capita Debt:	\$993	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Salem Township and Road & Bridge**

Unit Code: **048/170/01** County: **Knox**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$565,950**

Equalized Assessed Valuation: **\$17,594,085**

Population: **992**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$45,505**

**Blended Component Units**

Number Submitted = 2

Cemetery  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$562.372</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$567</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$258.807</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$244.243</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$261</b>	\$242	\$188
Per Capita Expenditures:	<b>\$246</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$14.564</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>205.64%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$502.253</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$506</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$401.336</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$100.917</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$32.000</b>	\$33,590	\$
Per Capita Debt:	<b>\$32</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Salina Township and Road & Bridge**

Unit Code: 046/150/01 County: Kankakee

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$279,900

Equalized Assessed Valuation: \$28,578,886

Population: 1,317

Employees:

    Full Time: 1

    Part Time: 14

    Salaries Paid: \$60,595

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$121,075	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$92	\$357	\$244
Revenue Collected During FY 13:	\$192,186	\$226,601	\$177,108
Expenditures During FY 13:	\$255,985	\$210,277	\$157,454
Per Capita Revenue:	\$146	\$242	\$188
Per Capita Expenditures:	\$194	\$224	\$165
Revenues over (under) Expenditures:	-\$63,799	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	28.73%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$73,544	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$56	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,388	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$32,156	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$19.500</b>	\$33,590	\$
Per Capita Debt:	<b>\$15</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Saline Township and Road & Bridge**

Unit Code: **057/220/01** County: **Madison**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,036,690**

Equalized Assessed Valuation: **\$161,348,231**

Population: **6,321**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$221,663**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$566,540</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$90</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$748,554</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$624,257</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$118</b>	\$242	\$188
Per Capita Expenditures:	<b>\$99</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$124,297</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>110.67%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$690,836</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$109</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$98,841</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$591,995</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Salt Creek Township and Road & Bridge**

Unit Code: **060/120/01** County: **Mason**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$158,112**

Equalized Assessed Valuation: **\$6,741,800**

Population: **235**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$31,750**

**Blended Component Units**

Number Submitted = **2**

Bridge Construction

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$43,566</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$185</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$111,022</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$88,964</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$472</b>	\$242	\$188
Per Capita Expenditures:	<b>\$379</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$22,058</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>73.75%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$65,609</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$279</b>	\$381	\$266

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$53,030</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$12,579</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Less Than 850,000**

**Local Government Profile**

**Unit Name:** Sand Prairie Township and Road & Bridge

**Unit Code:** 090/160/01      **County:** Tazewell

**Fiscal Year End:** 3/31/2013

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$190,310

**Equalized Assessed Valuation:** \$24,056,453

**Population:** 1,477

**Employees:**

**Full Time:** \_\_\_\_\_

**Part Time:** 10

**Salaries Paid:** \$32,275

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$288,599	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$195	\$357	\$244
Revenue Collected During FY 13:	\$142,886	\$226,601	\$177,108
Expenditures During FY 13:	\$99,016	\$210,277	\$157,454
Per Capita Revenue:	\$97	\$242	\$188
Per Capita Expenditures:	\$67	\$224	\$165
Revenues over (under) Expenditures:	\$43,870	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	335.77%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$332,469	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$225	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$276,960	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$55,509	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$32.185</b>	\$33,590	\$
Per Capita Debt:	<b>\$22</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sand Ridge Township and Road & Bridge**

Unit Code: 039/140/01 County: Jackson

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$575,570

Equalized Assessed Valuation: \$7,488,405

Population: 810

Employees:

    Full Time: 7

    Part Time: 1

    Salaries Paid: \$21,883

**Blended Component Units**

Number Submitted = 2

Road & Bridge

Sand Ridge Township

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$185,474	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$229	\$357	\$244
Revenue Collected During FY 13:	\$104,559	\$226,601	\$177,108
Expenditures During FY 13:	\$134,875	\$210,277	\$157,454
Per Capita Revenue:	\$129	\$242	\$188
Per Capita Expenditures:	\$167	\$224	\$165
Revenues over (under) Expenditures:	-\$30,316	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	115.04%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$155,158	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$192	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sandoval Township and Road & Bridge**

Unit Code: 058/150/01 County: Marion

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$351,770

Equalized Assessed Valuation: \$12,496,031

Population: 2,708

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$39,004

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$198.627</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$73</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$176.621</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$156.677</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$65</b>	\$242	\$188
Per Capita Expenditures:	<b>\$58</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$19.944</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>161.15%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$252.479</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$93</b>	\$381	\$266

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$154.553</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$97.926</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$23.053</b>	\$33,590	\$
Per Capita Debt:	<b>\$9</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sandwich Township and Road & Bridge**

Unit Code: 019/130/01 County: Dekalb

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$729,950

Equalized Assessed Valuation: \$149,420,886

Population: 7,709

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 12

    Salaries Paid: \$100,181

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$896,538</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$116</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$519,986</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$390,115</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$67</b>	\$242	\$188
Per Capita Expenditures:	<b>\$51</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$129,871</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>263.10%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$1,026,409</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$133</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$761,521</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$264,888</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: Sangamon Township and Road & Bridge

Unit Code: 074/060/01 County: Piatt

Fiscal Year End: 12/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,262,845

Equalized Assessed Valuation: \$62,884,049

Population: 1,585

Employees:

    Full Time: 3

    Part Time: 11

    Salaries Paid: \$116,952

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$698,636	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$441	\$357	\$244
Revenue Collected During FY 13:	\$563,070	\$226,601	\$177,108
Expenditures During FY 13:	\$507,117	\$210,277	\$157,454
Per Capita Revenue:	\$355	\$242	\$188
Per Capita Expenditures:	\$320	\$224	\$165
Revenues over (under) Expenditures:	\$55,953	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	168.73%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$855,665	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$540	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$855,665	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$79,792</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$50</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	<b>\$</b>	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	<b>\$</b>	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	<b>\$</b>	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sangamon Valley Township and Road & Bridge**

Unit Code: 009/100/01 County: Cass

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$98,250

Equalized Assessed Valuation: \$6,245,071

Population: 380

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$24,320

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$247,916	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$652	\$357	\$244
Revenue Collected During FY 13:	\$84,223	\$226,601	\$177,108
Expenditures During FY 13:	\$62,341	\$210,277	\$157,454
Per Capita Revenue:	\$222	\$242	\$188
Per Capita Expenditures:	\$164	\$224	\$165
Revenues over (under) Expenditures:	\$21,882	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	432.78%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$269,798	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$710	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$227,602	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$42,196	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	Santa Anna Township and Road & Bridge		
Unit Code:	020/080/01	County:	Dewitt
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$449,894		
Equalized Assessed Valuation:	\$37,909,945		
Population:	2,487		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$107,467		

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$508.001	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$204	\$357	\$244
Revenue Collected During FY 13:	\$251.712	\$226,601	\$177,108
Expenditures During FY 13:	\$224.160	\$210,277	\$157,454
Per Capita Revenue:	\$101	\$242	\$188
Per Capita Expenditures:	\$90	\$224	\$165
Revenues over (under) Expenditures:	\$27.552	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	238.92%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$535.553	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$215	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$380.987	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$154.566	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Santa Fe Township and Road & Bridge**

Unit Code: 014/120/01 County: Clinton

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$208,945

Equalized Assessed Valuation: \$21,124,963

Population: 1,136

Employees:

    Full Time: 1

    Part Time: 4

    Salaries Paid: \$45,992

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$98,251	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$86	\$357	\$244
Revenue Collected During FY 13:	\$103,840	\$226,601	\$177,108
Expenditures During FY 13:	\$114,416	\$210,277	\$157,454
Per Capita Revenue:	\$91	\$242	\$188
Per Capita Expenditures:	\$101	\$224	\$165
Revenues over (under) Expenditures:	-\$10,576	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	77.67%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$88,870	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$78	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$30,525	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Saratoga Township and Road & Bridge**

Unit Code: 032/150/01 County: Grundy

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$539,991

Equalized Assessed Valuation: \$162,374,178

Population: 4,400

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$57,258

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$570,432	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$130	\$357	\$244
Revenue Collected During FY 13:	\$417,152	\$226,601	\$177,108
Expenditures During FY 13:	\$425,206	\$210,277	\$157,454
Per Capita Revenue:	\$95	\$242	\$188
Per Capita Expenditures:	\$97	\$224	\$165
Revenues over (under) Expenditures:	-\$8,054	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	132.26%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$562,378	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$128	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$459,222	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$103,156	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Saratoga Township and Road & Bridge**

Unit Code: 059/100/01 County: Marshall

Fiscal Year End: 3/15/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$116,910

Equalized Assessed Valuation: \$32,862,010

Population: 286

Employees:

    Full Time: 1

    Part Time: 2

    Salaries Paid: \$20,512

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$340.609	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$1.191	\$357	\$244
Revenue Collected During FY 13:	\$172.835	\$226,601	\$177,108
Expenditures During FY 13:	\$106.978	\$210,277	\$157,454
Per Capita Revenue:	\$604	\$242	\$188
Per Capita Expenditures:	\$374	\$224	\$165
Revenues over (under) Expenditures:	\$65.857	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	351.37%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$375.889	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$1.314	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$176.950	\$32,427	\$
Total Unreserved Funds:	\$188.239	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sargent Township and Road & Bridge**

Unit Code: 021/080/01 County: Douglas

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$304,393

Equalized Assessed Valuation: \$11,877,248

Population: 286

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$64,400

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$245,600</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$859</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$184,177</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$188,624</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$644</b>	\$242	\$188
Per Capita Expenditures:	<b>\$660</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$4,447</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>127.85%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$241,153</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$843</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$224,808</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$16,345</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Saunemin Township and Road & Bridge**

Unit Code: **053/260/01** County: **Livingston**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$389,696**

Equalized Assessed Valuation: **\$12,513,126**

Population: **670**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$34,467**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$381,523</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$569</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$218,433</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$210,816</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$326</b>	\$242	\$188
Per Capita Expenditures:	<b>\$315</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$7,617</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>184.59%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$389,140</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$581</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$97,255</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$291,885</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Savanna Township and Road & Bridge**

Unit Code: 008/090/01 County: Carroll

Fiscal Year End: 3/29/2013

Accounting Method: Cash

Appropriation or Budget: \$362,099

Equalized Assessed Valuation: \$35,862,606

Population: 3,729

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$62,745

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$448,281	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$120	\$357	\$244
Revenue Collected During FY 13:	\$205,355	\$226,601	\$177,108
Expenditures During FY 13:	\$212,986	\$210,277	\$157,454
Per Capita Revenue:	\$55	\$242	\$188
Per Capita Expenditures:	\$57	\$224	\$165
Revenues over (under) Expenditures:	-\$7,631	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	206.89%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$440,650	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$118	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$367,338	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$73,312	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Scales Mound Township and Road & Bridge**

Unit Code: 043/160/01      County: Jo Daviess

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$593,630

Equalized Assessed Valuation: \$10,159,874

Population: 622

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 11

    Salaries Paid: \$22,223

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$481,503	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$774	\$357	\$244
Revenue Collected During FY 13:	\$155,772	\$226,601	\$177,108
Expenditures During FY 13:	\$318,183	\$210,277	\$157,454
Per Capita Revenue:	\$250	\$242	\$188
Per Capita Expenditures:	\$512	\$224	\$165
Revenues over (under) Expenditures:	-\$162,411	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	55.53%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$176,686	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$284	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,801	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$58,885	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	Schaumburg Township and Road & Bridge		
<b>Unit Code:</b>	016/250/01	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	2/28/2013		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,433,419		
<b>Equalized Assessed Valuation:</b>	\$4,834,561,808		
<b>Population:</b>	131,288		
<b>Employees:</b>			
	<b>Full Time:</b>	52	
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$2,099,159	

<b>Blended Component Units</b>	
Number Submitted = 1	
Road & Bridge	

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,019,224	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	\$31	\$96	\$61
Revenue Collected During FY 13:	\$5,679,530	\$2,581,524	\$1,824,286
Expenditures During FY 13:	\$5,793,282	\$2,486,740	\$1,886,663
Per Capita Revenue:	\$43	\$96	\$65
Per Capita Expenditures:	\$44	\$87	\$59
Revenues over (under) Expenditures:	-\$113,752	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	67.92%	123.45%	108.92%
Ending Fund Balance for FY 13:	\$3,934,522	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	\$30	\$106	\$62
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,294	\$
Total Unreserved Funds:	\$	\$46,791	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$550,000	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	\$3,257,280	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$152.989</b>	\$815,167	\$
Per Capita Debt:	<b>\$1</b>	\$40	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.08%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sciota Township and Road & Bridge**

Unit Code: **062/150/01** County: **Mcdonough**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$654,947**

Equalized Assessed Valuation: **\$12,972,746**

Population: **539**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$34,277**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$489,585</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$908</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$113,393</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$94,276</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$210</b>	\$242	\$188
Per Capita Expenditures:	<b>\$175</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$19,117</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>539.59%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$508,702</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$944</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$508,702</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Scotland Township and Road & Bridge**

Unit Code: 062/160/01 County: Mcdonough

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$423,420

Equalized Assessed Valuation: \$13,222,454

Population: 448

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$56,533

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$187,298	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$418	\$357	\$244
Revenue Collected During FY 13:	\$246,357	\$226,601	\$177,108
Expenditures During FY 13:	\$128,673	\$210,277	\$157,454
Per Capita Revenue:	\$550	\$242	\$188
Per Capita Expenditures:	\$287	\$224	\$165
Revenues over (under) Expenditures:	\$117,684	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	237.02%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$304,982	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$681	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$304,982	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Scott Township and Road & Bridge**

Unit Code: 010/240/01 County: Champaign

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$590,678

Equalized Assessed Valuation: \$39,138,403

Population: 1,258

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$48,513

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$417,398</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$332</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$348,694</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$290,027</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$277</b>	\$242	\$188
Per Capita Expenditures:	<b>\$231</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$58,667</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>154.96%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$449,414</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$357</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$364,090</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$85,324</b>	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$22.300</b>	\$33,590	\$
Per Capita Debt:	<b>\$18</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Scott Township and Road & Bridge**

Unit Code: **071/220/01** County: **Ogle**

Fiscal Year End: **3/26/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$497,698**

Equalized Assessed Valuation: **\$51,419,802**

Population: **3,181**

Employees:

Full Time: **1**

Part Time: **17**

Salaries Paid: **\$51,480**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$569,170</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$285,384</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$347,476</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$90</b>	\$242	\$188
Per Capita Expenditures:	<b>\$109</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$62,092</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>146.11%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$507,711</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$160</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$507,711</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Scottville Township and Road & Bridge**

Unit Code: 056/190/01 County: Macoupin

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$264,520

Equalized Assessed Valuation: \$7,141,712

Population: 500

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$17,384

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$87,773</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$176</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$82,846</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$87,790</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$166</b>	\$242	\$188
Per Capita Expenditures:	<b>\$176</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$4,944</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>94.35%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$82,829</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$166</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$82,821</b>	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$15.000	\$33,590	\$
Per Capita Debt:	\$30	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sefton Township and Road & Bridge**

Unit Code: 026/130/01 County: Fayette

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$183,916

Equalized Assessed Valuation: \$5,566,335

Population: 610

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$47,880

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$113,545</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$186</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$149,953</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$163,429</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$246</b>	\$242	\$188
Per Capita Expenditures:	<b>\$268</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$13,476</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>61.23%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$100,069</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$164</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,611</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$109,934</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$3.611</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$6</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$4</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Selby Township and Road & Bridge**

Unit Code: **006/210/01** County: **Bureau**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$382,500**

Equalized Assessed Valuation: **\$19,547,409**

Population: **2,536**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$71,730**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$348,700</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$138</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$212,130</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$213,735</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$84</b>	\$242	\$188
Per Capita Expenditures:	<b>\$84</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$1,605</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>112.35%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$240,130</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$95</b>	\$381	\$266

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$143,903</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$96,227</b>	\$62,807	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$33,146</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$13</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$4</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Seminary Township and Road & Bridge**

Unit Code: 026/140/01 County: Fayette

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$58,632

Equalized Assessed Valuation: \$4,780,687

Population: 538

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$27,211

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<b>\$108,325</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$201</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$67,263</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$58,632</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$125</b>	\$242	\$188
Per Capita Expenditures:	<b>\$109</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$8,631</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>199.47%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$116,956</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$217</b>	\$381	\$266

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$116,956</b>	\$62,807	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Senachwine Township and Road & Bridge**

Unit Code: 078/040/01      County: Putnam

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$413,607

Equalized Assessed Valuation: \$37,360,879

Population: 550

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$81,741

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$557,542	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$1,014	\$357	\$244
Revenue Collected During FY 13:	\$443,635	\$226,601	\$177,108
Expenditures During FY 13:	\$402,891	\$210,277	\$157,454
Per Capita Revenue:	\$807	\$242	\$188
Per Capita Expenditures:	\$733	\$224	\$165
Revenues over (under) Expenditures:	\$40,744	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	148.50%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$598,286	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$1,088	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$361,109	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$237,177	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$129.252</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$235</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	<b>\$</b>	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	<b>\$</b>	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	<b>\$</b>	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Seneca Township and Road & Bridge**

Unit Code: 063/170/01 County: Mchenry

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$451,050

Equalized Assessed Valuation: \$95,717,567

Population: 2,944

Employees:

    Full Time: 2

    Part Time: 8

    Salaries Paid: \$149,319

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$597,504	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$203	\$357	\$244
Revenue Collected During FY 13:	\$449,020	\$226,601	\$177,108
Expenditures During FY 13:	\$350,078	\$210,277	\$157,454
Per Capita Revenue:	\$153	\$242	\$188
Per Capita Expenditures:	\$119	\$224	\$165
Revenues over (under) Expenditures:	\$98,942	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	198.94%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$696,446	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$237	\$381	\$266

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$636,161	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$57.986</b>	\$33,590	\$
Per Capita Debt:	<b>\$20</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Serena Township and Road & Bridge**

Unit Code: 050/310/01 County: Lasalle

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$393,825

Equalized Assessed Valuation: \$33,164,070

Population: 1,138

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$46,355

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$246,433	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$217	\$357	\$244
Revenue Collected During FY 13:	\$303,734	\$226,601	\$177,108
Expenditures During FY 13:	\$296,250	\$210,277	\$157,454
Per Capita Revenue:	\$267	\$242	\$188
Per Capita Expenditures:	\$260	\$224	\$165
Revenues over (under) Expenditures:	\$7,484	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	85.71%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$253,917	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$223	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$220,119	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$33,799	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$187.291</b>	\$33,590	\$
Per Capita Debt:	<b>\$165</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Seven Hickory Township and Road & Bridge**

Unit Code: 015/120/01 County: Coles

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$303,275

Equalized Assessed Valuation: \$12,724,822

Population: 286

Employees:

    Full Time: 2

    Part Time: 7

    Salaries Paid: \$58,327

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$205,794</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$720</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$199,547</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$201,045</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$698</b>	\$242	\$188
Per Capita Expenditures:	<b>\$703</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$1,498</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>101.79%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$204,648</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$716</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$248,078</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$26,965</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$14.373</b>	\$33,590	\$
Per Capita Debt:	<b>\$50</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Seward Township and Road & Bridge**

Unit Code: **047/090/01** County: **Kendall**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,156,019**

Equalized Assessed Valuation: **\$106,258,047**

Population: **900**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$97,128**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,065,575</b>	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	<b>\$1.184</b>	\$96	\$61
Revenue Collected During FY 13:	<b>\$956,057</b>	\$2,581,524	\$1,824,286
Expenditures During FY 13:	<b>\$632,035</b>	\$2,486,740	\$1,886,663
Per Capita Revenue:	<b>\$1.062</b>	\$96	\$65
Per Capita Expenditures:	<b>\$702</b>	\$87	\$59
Revenues over (under) Expenditures:	<b>\$324,022</b>	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	<b>220.08%</b>	123.45%	108.92%
Ending Fund Balance for FY 13:	<b>\$1,390,975</b>	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	<b>\$1.546</b>	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$26,294	\$
Total Unreserved Funds:	<b>\$</b>	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$982,991</b>	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	<b>\$407,984</b>	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$390.000</b>	\$815,167	\$
Per Capita Debt:	<b>\$433</b>	\$40	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.08%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Seward Township and Road & Bridge**

Unit Code: 101/120/01 County: Winnebago

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$323,300

Equalized Assessed Valuation: \$22,084,138

Population: 1,010

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$73,125

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$268,905</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$266</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$281,788</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$335,073</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$279</b>	\$242	\$188
Per Capita Expenditures:	<b>\$332</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$53,285</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>64.35%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$215,620</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$213</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$186,443</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$29,177</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	Shabbona Township and Road & Bridge		
Unit Code:	019/140/01	County:	Dekalb
Fiscal Year End:	2/28/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$729,000		
Equalized Assessed Valuation:	\$38,243,218		
Population:	1,453		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$46,210		

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$472,241	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$325	\$357	\$244
Revenue Collected During FY 13:	\$329,481	\$226,601	\$177,108
Expenditures During FY 13:	\$268,567	\$210,277	\$157,454
Per Capita Revenue:	\$227	\$242	\$188
Per Capita Expenditures:	\$185	\$224	\$165
Revenues over (under) Expenditures:	\$60,914	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	198.52%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$533,155	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$367	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$441,557	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$175,442	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Shafter Township and Road & Bridge**

Unit Code: 026/150/01 County: Fayette

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$188,240

Equalized Assessed Valuation: \$6,194,517

Population: 430

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$38,549

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$118,427</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$275</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$82,979</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$80,741</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$193</b>	\$242	\$188
Per Capita Expenditures:	<b>\$188</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$2,238</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>149.45%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$120,666</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$281</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$77,927</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$42,739</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sharon Township and Road & Bridge**

Unit Code: 026/160/01 County: Fayette

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$260,010

Equalized Assessed Valuation: \$11,192,848

Population: 2,508

Employees:

    Full Time: 9

    Part Time: 2

    Salaries Paid: \$43,605

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$139,353	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$56	\$357	\$244
Revenue Collected During FY 13:	\$107,045	\$226,601	\$177,108
Expenditures During FY 13:	\$68,763	\$210,277	\$157,454
Per Capita Revenue:	\$43	\$242	\$188
Per Capita Expenditures:	\$27	\$224	\$165
Revenues over (under) Expenditures:	\$38,282	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	257.31%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$176,932	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$71	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,942	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$76,990	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Shawnee Township and Road & Bridge**

Unit Code: 030/100/01 County: Gallatin

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$200,000

Equalized Assessed Valuation: \$3,784,871

Population: 230

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$16,540

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$100,313	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$436	\$357	\$244
Revenue Collected During FY 13:	\$55,071	\$226,601	\$177,108
Expenditures During FY 13:	\$99,004	\$210,277	\$157,454
Per Capita Revenue:	\$239	\$242	\$188
Per Capita Expenditures:	\$430	\$224	\$165
Revenues over (under) Expenditures:	-\$43,933	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	56.95%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$56,380	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$245	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$56,380	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Shaws Point Township and Road & Bridge**

Unit Code: 056/200/01 County: Macoupin

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$231,000

Equalized Assessed Valuation: \$10,838,696

Population: 532

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$20,400

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$267.670	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$503	\$357	\$244
Revenue Collected During FY 13:	\$158.139	\$226,601	\$177,108
Expenditures During FY 13:	\$161.730	\$210,277	\$157,454
Per Capita Revenue:	\$297	\$242	\$188
Per Capita Expenditures:	\$304	\$224	\$165
Revenues over (under) Expenditures:	-\$3.591	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	163.28%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$264.079	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$496	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$265.629	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	Shelbyville Township and Road & Bridge		
Unit Code:	086/200/01	County:	Shelby
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$996,200		
Equalized Assessed Valuation:	\$56,843,121		
Population:	4,764		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$112,929		

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,209,974	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$254	\$357	\$244
Revenue Collected During FY 13:	\$533,902	\$226,601	\$177,108
Expenditures During FY 13:	\$526,995	\$210,277	\$157,454
Per Capita Revenue:	\$112	\$242	\$188
Per Capita Expenditures:	\$111	\$224	\$165
Revenues over (under) Expenditures:	\$6,907	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	230.91%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$1,216,880	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$255	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$960,747	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$256,133	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sheldon Township and Road & Bridge**

Unit Code: **038/250/01** County: **Iroquois**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$526,655**

Equalized Assessed Valuation: **\$33,027,870**

Population: **1,211**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$60,613**

**Blended Component Units**

Number Submitted = 2

Cemetery

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$490.473</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$405</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$301.126</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$397.987</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$249</b>	\$242	\$188
Per Capita Expenditures:	<b>\$329</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$96.861</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>117.49%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$467.612</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$386</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$277.051</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$190.568</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$34.083</b>	\$33,590	\$
Per Capita Debt:	<b>\$28</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sheridan Township and Road & Bridge**

Unit Code: 054/160/01 County: Logan

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$244,410

Equalized Assessed Valuation: \$13,165,071

Population: 555

Employees:

    Full Time:

    Part Time: 10

    Salaries Paid: \$35,823

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$100.688</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$181</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$103.040</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$90.170</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$186</b>	\$242	\$188
Per Capita Expenditures:	<b>\$162</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$12.870</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>125.94%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$113.558</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$205</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$75.314</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$38.244</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sherman Township and Road & Bridge**

Unit Code: 060/130/01 County: Mason

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$251,113

Equalized Assessed Valuation: \$6,977,470

Population: 630

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$20,204

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$392,989	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$624	\$357	\$244
Revenue Collected During FY 13:	\$133,076	\$226,601	\$177,108
Expenditures During FY 13:	\$143,846	\$210,277	\$157,454
Per Capita Revenue:	\$211	\$242	\$188
Per Capita Expenditures:	\$228	\$224	\$165
Revenues over (under) Expenditures:	-\$10,770	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	265.71%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$382,219	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$607	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$334,158	\$32,427	\$
Total Unreserved Funds:	\$48,061	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Shields Township and Road & Bridge**

Unit Code: 049/120/01 County: Lake

Fiscal Year End: 2/28/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,269,657

Equalized Assessed Valuation: \$1,926,914,557

Population: 45,247

Employees:

    Full Time: 6

    Part Time: 2

    Salaries Paid: \$562,955

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,373,646</b>	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$96	\$61
Revenue Collected During FY 13:	<b>\$1,330,182</b>	\$2,581,524	\$1,824,286
Expenditures During FY 13:	<b>\$1,331,530</b>	\$2,486,740	\$1,886,663
Per Capita Revenue:	<b>\$29</b>	\$96	\$65
Per Capita Expenditures:	<b>\$29</b>	\$87	\$59
Revenues over (under) Expenditures:	<b>-\$1,348</b>	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	<b>103.06%</b>	123.45%	108.92%
Ending Fund Balance for FY 13:	<b>\$1,372,298</b>	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	<b>\$30</b>	\$106	\$62
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$26,294	\$
Total Unreserved Funds:	<b>\$</b>	\$46,791	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$300,996</b>	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	<b>\$1,024,382</b>	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$815,167	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	0.00%	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Shiloh Township and Road & Bridge**

Unit Code: 023/120/01 County: Edgar

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$303,475

Equalized Assessed Valuation: \$15,572,090

Population: 162

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$31,445

**Blended Component Units**

Number Submitted = 2

Cemetery

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$200,986	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$1,241	\$357	\$244
Revenue Collected During FY 13:	\$121,299	\$226,601	\$177,108
Expenditures During FY 13:	\$87,892	\$210,277	\$157,454
Per Capita Revenue:	\$749	\$242	\$188
Per Capita Expenditures:	\$543	\$224	\$165
Revenues over (under) Expenditures:	\$33,407	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	266.68%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$234,393	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$1,447	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$215,305	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$19,088	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Shiloh Township and Road & Bridge**

Unit Code: 041/140/01 County: Jefferson

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$772,125

Equalized Assessed Valuation: \$141,087,972

Population: 6,126

Employees:

    Full Time: 4

    Part Time: 15

    Salaries Paid: \$246,821

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$651,709</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$106</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$488,068</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$480,879</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$80</b>	\$242	\$188
Per Capita Expenditures:	<b>\$78</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$7,189</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>137.02%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$658,898</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$108</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$658,897</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Shiloh Valley Township and Road & Bridge**

Unit Code: 088/180/01 County: St. Clair

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$496,710

Equalized Assessed Valuation: \$150,025,229

Population: 11,631

Employees:

    Full Time: 2

    Part Time: 6

    Salaries Paid: \$94,040

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$512,251	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$44	\$357	\$244
Revenue Collected During FY 13:	\$385,131	\$226,601	\$177,108
Expenditures During FY 13:	\$367,567	\$210,277	\$157,454
Per Capita Revenue:	\$33	\$242	\$188
Per Capita Expenditures:	\$32	\$224	\$165
Revenues over (under) Expenditures:	\$17,564	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	144.14%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$529,815	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$46	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,620	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$461,195	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$20.000</b>	\$33,590	\$
Per Capita Debt:	<b>\$2</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Shipman Township and Road & Bridge**

Unit Code: 056/210/01 County: Macoupin

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$128,511

Equalized Assessed Valuation: \$15,762,338

Population: 1,590

Employees:

    Full Time: 4

    Part Time: 5

    Salaries Paid: \$35,831

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$164,405</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$103</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$122,500</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$110,811</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$77</b>	\$242	\$188
Per Capita Expenditures:	<b>\$70</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$11,689</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>158.91%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$176,094</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$111</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$176,094</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Shirland Township and Road & Bridge**

Unit Code: 101/130/01 County: Winnebago

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$219,777

Equalized Assessed Valuation: \$2,477,768

Population: 985

Employees:

    Full Time:

    Part Time: 15

    Salaries Paid: \$2,053,027

**Blended Component Units**

Number Submitted = 2

Road & Bridge

Shirland T

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$130,555	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$133	\$357	\$244
Revenue Collected During FY 13:	\$118,238	\$226,601	\$177,108
Expenditures During FY 13:	\$102,141	\$210,277	\$157,454
Per Capita Revenue:	\$120	\$242	\$188
Per Capita Expenditures:	\$104	\$224	\$165
Revenues over (under) Expenditures:	\$16,097	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	143.58%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$146,652	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$149	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$269,952	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Shoal Creek Township and Road & Bridge

Unit Code: 003/080/01 County: Bond

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$505,542

Equalized Assessed Valuation: \$15,400,807

Population: 1,896

Employees:

Full Time: 1

Part Time: 13

Salaries Paid: \$76,209

Blended Component Units

Number Submitted = 1  
Road & Bridge

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$288,316	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$152	\$357	\$244
Revenue Collected During FY 13:	\$204,153	\$226,601	\$177,108
Expenditures During FY 13:	\$268,322	\$210,277	\$157,454
Per Capita Revenue:	\$108	\$242	\$188
Per Capita Expenditures:	\$142	\$224	\$165
Revenues over (under) Expenditures:	-\$64,169	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	96.33%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$258,479	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$136	\$381	\$266

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$194,596	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$63,883	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$25.080</b>	\$33,590	\$
Per Capita Debt:	<b>\$13</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sidell Township and Road & Bridge**

Unit Code: **092/170/01** County: **Vermilion**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$314,149**

Equalized Assessed Valuation: **\$18,269,581**

Population: **608**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$53,699**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$294,387</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$484</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$171,146</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$123,319</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$281</b>	\$242	\$188
Per Capita Expenditures:	<b>\$203</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$47,827</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>277.50%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$342,214</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$563</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$222,550</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$119,664</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$21.026</b>	\$33,590	\$
Per Capita Debt:	<b>\$35</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sidney Township and Road & Bridge**

Unit Code: 010/250/01 County: Champaign

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$822,766

Equalized Assessed Valuation: \$41,032,549

Population: 2,000

Employees:

    Full Time:

    Part Time: 14

    Salaries Paid: \$107,572

**Blended Component Units**

Number Submitted = 2

Road & Bridge

Sidney Township Cemetery

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,359,929</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$680</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$291,930</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$277,311</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$146</b>	\$242	\$188
Per Capita Expenditures:	<b>\$139</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$14,619</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>495.67%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$1,374,548</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$687</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$1,374,548</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sigel Township and Road & Bridge**

Unit Code: **086/210/01** County: **Shelby**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$106,226**

Equalized Assessed Valuation: **\$10,374,991**

Population: **788**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$18,815**

**Blended Component Units**

Number Submitted = **1**  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$181,283</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$230</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$86,550</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$98,860</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$110</b>	\$242	\$188
Per Capita Expenditures:	<b>\$125</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$12,310</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>59.03%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$58,354</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$74</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$23,390</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$37,623</b>	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$136.967</b>	\$33,590	\$
Per Capita Debt:	<b>\$174</b>	\$29	\$
General Obligation Debt over EAV:	<b>1.06%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Silver Creek Township and Road & Bridge**

Unit Code: 089/150/01 County: Stephenson

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$935,998

Equalized Assessed Valuation: \$28,958,462

Population: 739

Employees:

    Full Time: 1

    Part Time: 5

    Salaries Paid: \$48,368

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$787,092</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$1.065</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$312,739</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$258,204</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$423</b>	\$242	\$188
Per Capita Expenditures:	<b>\$349</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$54,535</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>325.95%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$841,627</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$1.139</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$841,627</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Six Mile Township and Road & Bridge**

Unit Code: 028/110/01 County: Franklin

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$337,990

Equalized Assessed Valuation: \$19,044,064

Population: 3,713

Employees:

    Full Time:

    Part Time: 13

    Salaries Paid: \$71,221

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$294,182	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$79	\$357	\$244
Revenue Collected During FY 13:	\$326,509	\$226,601	\$177,108
Expenditures During FY 13:	\$256,395	\$210,277	\$157,454
Per Capita Revenue:	\$88	\$242	\$188
Per Capita Expenditures:	\$69	\$224	\$165
Revenues over (under) Expenditures:	\$70,114	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	142.08%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$364,293	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$98	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,237	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$345,056	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Smallwood Township and Road & Bridge**

Unit Code: **040/080/01** County: **Jasper**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$87,825**

Equalized Assessed Valuation: **\$5,153,160**

Population: **411**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$38,634**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$42,022</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$102</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$85,140</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$81,266</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$207</b>	\$242	\$188
Per Capita Expenditures:	<b>\$198</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$3,874</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>56.48%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$45,896</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$112</b>	\$381	\$266

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$42,022</b>	\$62,807	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Smithton Township and Road & Bridge**

Unit Code: 088/190/01 County: St. Clair

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$723,607

Equalized Assessed Valuation: \$79,842,710

Population: 4,275

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 12

    Salaries Paid: \$97,766

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$495,932	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$116	\$357	\$244
Revenue Collected During FY 13:	\$364,130	\$226,601	\$177,108
Expenditures During FY 13:	\$296,670	\$210,277	\$157,454
Per Capita Revenue:	\$85	\$242	\$188
Per Capita Expenditures:	\$69	\$224	\$165
Revenues over (under) Expenditures:	\$67,460	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	189.91%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$563,392	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$132	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$457,153	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$106,239	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Somer Township and Road & Bridge**

Unit Code: 010/260/01 County: Champaign

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$274,003

Equalized Assessed Valuation: \$32,181,139

Population: 1,515

Employees:

    Full Time: 5

    Part Time: 5

    Salaries Paid: \$65,162

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$59,571	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$39	\$357	\$244
Revenue Collected During FY 13:	\$187,429	\$226,601	\$177,108
Expenditures During FY 13:	\$142,668	\$210,277	\$157,454
Per Capita Revenue:	\$124	\$242	\$188
Per Capita Expenditures:	\$94	\$224	\$165
Revenues over (under) Expenditures:	\$44,761	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	73.13%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$104,332	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$69	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$104,332	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	Somerset Township and Road & Bridge		
Unit Code:	039/150/01	County:	Jackson
Fiscal Year End:	3/31/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$305,954		
Equalized Assessed Valuation:	\$44,284,603		
Population:	3,719		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$71,582	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$551,380	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$148	\$357	\$244
Revenue Collected During FY 13:	\$182,177	\$226,601	\$177,108
Expenditures During FY 13:	\$163,848	\$210,277	\$157,454
Per Capita Revenue:	\$49	\$242	\$188
Per Capita Expenditures:	\$44	\$224	\$165
Revenues over (under) Expenditures:	\$18,329	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	446.67%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$731,855	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$197	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$556,198	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$101,188	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	Somonauk Township and Road & Bridge		
Unit Code:	019/150/01	County:	Dekalb
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$385,350		
Equalized Assessed Valuation:	\$43,649,705		
Population:	2,101		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$44,670		

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$452,609	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$215	\$357	\$244
Revenue Collected During FY 13:	\$311,201	\$226,601	\$177,108
Expenditures During FY 13:	\$258,704	\$210,277	\$157,454
Per Capita Revenue:	\$148	\$242	\$188
Per Capita Expenditures:	\$123	\$224	\$165
Revenues over (under) Expenditures:	\$52,497	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	203.15%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$525,562	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$250	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$369,116	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$156,447	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Songer Township and Road & Bridge**

Unit Code: 013/100/01      County: Clay

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$94,329

Equalized Assessed Valuation: \$4,854,162

Population: 320

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 8

    Salaries Paid: \$24,820

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$168,535</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$527</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$183,382</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$219,420</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$573</b>	\$242	\$188
Per Capita Expenditures:	<b>\$686</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$36,038</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>57.23%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$125,574</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$392</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$111,709</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$13,865</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$19.030</b>	\$33,590	\$
Per Capita Debt:	<b>\$59</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sonora Township and Road & Bridge**

Unit Code: 034/210/01 County: Hancock

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$175,535

Equalized Assessed Valuation: \$13,850,847

Population: 500

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$33,277

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$198,591	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$397	\$357	\$244
Revenue Collected During FY 13:	\$132,723	\$226,601	\$177,108
Expenditures During FY 13:	\$108,605	\$210,277	\$157,454
Per Capita Revenue:	\$265	\$242	\$188
Per Capita Expenditures:	\$217	\$224	\$165
Revenues over (under) Expenditures:	\$24,118	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	205.06%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$222,709	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$445	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$114,152	\$32,427	\$
Total Unreserved Funds:	\$108,557	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Crouch Township and Road & Bridge**

Unit Code: **033/090/01** County: **Hamilton**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$130,000**

Equalized Assessed Valuation: **\$2,661,686**

Population: **250**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$16,693**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$60,011</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$240</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$106,539</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$103,870</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$426</b>	\$242	\$188
Per Capita Expenditures:	<b>\$415</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$2,669</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>60.34%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$62,680</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$251</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$62,681</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Dixon Township and Road & Bridge**

Unit Code: 052/180/01 County: Lee

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$430,940

Equalized Assessed Valuation: \$58,630,576

Population: 918

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$31,129

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$565,935	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$616	\$357	\$244
Revenue Collected During FY 13:	\$210,054	\$226,601	\$177,108
Expenditures During FY 13:	\$318,973	\$210,277	\$157,454
Per Capita Revenue:	\$229	\$242	\$188
Per Capita Expenditures:	\$347	\$224	\$165
Revenues over (under) Expenditures:	-\$108,919	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	131.77%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$420,300	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$458	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$252,574	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$167,726	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**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 13:	<b>\$31.699</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$130</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$13.902</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$14.801</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$57</b>	\$242	\$188
Per Capita Expenditures:	<b>\$61</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$899</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>208.09%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$30.800</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$126</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$20.271</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$10.529</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Flannigan Township and Road & Bridge**

Unit Code: **033/100/01** County: **Hamilton**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$118,040**

Equalized Assessed Valuation: **\$1,316,722**

Population: **139**

Employees:

    Full Time: **3**

    Part Time: **1**

    Salaries Paid: **\$6,980**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$136.687</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$983</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$49.898</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$39.467</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$359</b>	\$242	\$188
Per Capita Expenditures:	<b>\$284</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$10.431</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>372.76%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$147.118</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$1.058</b>	\$381	\$266

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$147.098</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$30.563</b>	\$33,590	\$
Per Capita Debt:	<b>\$220</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	South Fork Township and Road & Bridge		
<b>Unit Code:</b>	011/150/01	<b>County:</b>	Christian
<b>Fiscal Year End:</b>	3/31/2013		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,896,100		
<b>Equalized Assessed Valuation:</b>	\$42,108,206		
<b>Population:</b>	2,629		
<b>Employees:</b>			
	<b>Full Time:</b>	6	
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$325,089	

<b>Blended Component Units</b>	
Number Submitted = 1	
Road & Bridge	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,316,084</b>	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	<b>\$501</b>	\$96	\$61
Revenue Collected During FY 13:	<b>\$871,147</b>	\$2,581,524	\$1,824,286
Expenditures During FY 13:	<b>\$907,792</b>	\$2,486,740	\$1,886,663
Per Capita Revenue:	<b>\$331</b>	\$96	\$65
Per Capita Expenditures:	<b>\$345</b>	\$87	\$59
Revenues over (under) Expenditures:	<b>-\$36,645</b>	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	<b>140.94%</b>	123.45%	108.92%
Ending Fund Balance for FY 13:	<b>\$1,279,439</b>	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	<b>\$487</b>	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$26,294	\$
Total Unreserved Funds:	<b>\$</b>	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$866,968</b>	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	<b>\$412,471</b>	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$815,167	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	0.00%	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Grove Township and Road & Bridge**

Unit Code: 019/160/01 County: Dekalb

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$294,000

Equalized Assessed Valuation: \$18,138,836

Population: 510

Employees:

    Full Time:

    Part Time: 12

    Salaries Paid: \$44,260

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$209,408	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$411	\$357	\$244
Revenue Collected During FY 13:	\$278,091	\$226,601	\$177,108
Expenditures During FY 13:	\$281,742	\$210,277	\$157,454
Per Capita Revenue:	\$545	\$242	\$188
Per Capita Expenditures:	\$552	\$224	\$165
Revenues over (under) Expenditures:	-\$3,651	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	73.03%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$205,757	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$403	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$205,756	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$73.138</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$143</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$4</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Homer Township and Road & Bridge**

Unit Code: **010/270/01** County: **Champaign**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$304,025**

Equalized Assessed Valuation: **\$27,610,721**

Population: **1,585**

Employees:

    Full Time:

    Part Time: **13**

    Salaries Paid: **\$54,015**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$289,368</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$183</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$163,525</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$188,268</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$103</b>	\$242	\$188
Per Capita Expenditures:	<b>\$119</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$24,743</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>140.56%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$264,625</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$167</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$264,624</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **South Hurricane Township and Road & Bridge**

Unit Code: 026/170/01 County: Fayette

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$80,775

Equalized Assessed Valuation: \$3,268,626

Population: 350

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$14,500

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$35,376	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$101	\$357	\$244
Revenue Collected During FY 13:	\$54,167	\$226,601	\$177,108
Expenditures During FY 13:	\$43,285	\$210,277	\$157,454
Per Capita Revenue:	\$155	\$242	\$188
Per Capita Expenditures:	\$124	\$224	\$165
Revenues over (under) Expenditures:	\$10,882	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	106.87%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$46,258	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$132	\$381	\$266

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$46,258	\$62,807	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$11.055</b>	\$33,590	\$
Per Capita Debt:	<b>\$32</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Litchfield Township and Road & Bridge**

Unit Code: **068/160/01** County: **Montgomery**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$567,591**

Equalized Assessed Valuation: **\$37,174,540**

Population: **3,476**

Employees:

    Full Time: **2**

    Part Time: **5**

    Salaries Paid: **\$118,190**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$102,719</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$476,088</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$442,295</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$137</b>	\$242	\$188
Per Capita Expenditures:	<b>\$127</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$33,793</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>30.86%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$136,512</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$39</b>	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$108,142</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$28,370</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$76.225</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$22</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$4</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **South Macon Township and Road & Bridge**

Unit Code: 055/150/01 County: Macon

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$700,259

Equalized Assessed Valuation: \$21,321,545

Population: 1,457

Employees:

    Full Time: 1

    Part Time: 19

    Salaries Paid: \$92,630

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$444,707	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$305	\$357	\$244
Revenue Collected During FY 13:	\$353,677	\$226,601	\$177,108
Expenditures During FY 13:	\$357,042	\$210,277	\$157,454
Per Capita Revenue:	\$243	\$242	\$188
Per Capita Expenditures:	\$245	\$224	\$165
Revenues over (under) Expenditures:	-\$3,365	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	123.61%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$441,342	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$303	\$381	\$266

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$403,236	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$38,643	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$31.697</b>	\$33,590	\$
Per Capita Debt:	<b>\$22</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

**Unit Name:** South Moline Township and Road & Bridge

**Unit Code:** 081/160/01      **County:** Rock Island

**Fiscal Year End:** 3/31/2013

**Accounting Method:** Cash

**Appropriation or Budget:** \$2,523,477

**Equalized Assessed Valuation:** \$674,051,559

**Population:** 36,399

**Employees:**

**Full Time:** 9

**Part Time:** 12

**Salaries Paid:** \$439,623

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,483,723	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	\$41	\$96	\$61
Revenue Collected During FY 13:	\$1,171,127	\$2,581,524	\$1,824,286
Expenditures During FY 13:	\$1,106,464	\$2,486,740	\$1,886,663
Per Capita Revenue:	\$32	\$96	\$65
Per Capita Expenditures:	\$30	\$87	\$59
Revenues over (under) Expenditures:	\$64,663	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	139.94%	123.45%	108.92%
Ending Fund Balance for FY 13:	\$1,548,386	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	\$43	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,294	\$
Total Unreserved Funds:	\$	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$350,612	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	\$1,197,774	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$815,167	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	0.00%	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	South Muddy Township and Road & Bridge		
Unit Code:	040/090/01	County:	Jasper
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$465,658		
Equalized Assessed Valuation:	\$127,804,606		
Population:	340		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$101,545		

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$250,828	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$738	\$357	\$244
Revenue Collected During FY 13:	\$303,211	\$226,601	\$177,108
Expenditures During FY 13:	\$245,366	\$210,277	\$157,454
Per Capita Revenue:	\$892	\$242	\$188
Per Capita Expenditures:	\$722	\$224	\$165
Revenues over (under) Expenditures:	\$57,845	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	125.80%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$308,673	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$908	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,315	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$50,358	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Ottawa Township and Road & Bridge**

Unit Code: **050/320/01** County: **Lasalle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$758,347**

Equalized Assessed Valuation: **\$151,321,096**

Population: **8,290**

Employees:

    Full Time: **3**

    Part Time: **8**

    Salaries Paid: **\$44,069**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$607,959</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$73</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$10,433</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$80,261</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$1</b>	\$242	\$188
Per Capita Expenditures:	<b>\$10</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$69,828</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>670.48%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$538,131</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$65</b>	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$538,131</b>	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$63,000</b>	\$33,590	\$
Per Capita Debt:	<b>\$8</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Otter Township and Road & Bridge**

Unit Code: 056/220/01 County: Macoupin

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$185,000

Equalized Assessed Valuation: \$8,640,459

Population: 465

Employees:

    Full Time: 2

    Part Time: 7

    Salaries Paid: \$35,640

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$123,722	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$266	\$357	\$244
Revenue Collected During FY 13:	\$474,946	\$226,601	\$177,108
Expenditures During FY 13:	\$184,598	\$210,277	\$157,454
Per Capita Revenue:	\$1,021	\$242	\$188
Per Capita Expenditures:	\$397	\$224	\$165
Revenues over (under) Expenditures:	\$290,348	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	224.31%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$414,069	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$890	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$414,069	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$21.582</b>	\$33,590	\$
Per Capita Debt:	<b>\$46</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Palmyra Township and Road & Bridge**

Unit Code: 056/230/01 County: Macoupin

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$169,600

Equalized Assessed Valuation: \$7,519,826

Population: 747

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$29,961

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$98,327</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$132</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$112,180</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$87,382</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$150</b>	\$242	\$188
Per Capita Expenditures:	<b>\$117</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$24,798</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>140.90%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$123,125</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$165</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$123,125</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$65.866</b>	\$33,590	\$
Per Capita Debt:	<b>\$88</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Rock Island Township**

Unit Code: **081/170/01** County: **Rock Island**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$619,300**

Equalized Assessed Valuation: **\$262,928,345**

Population: **19,174**

Employees:

    Full Time: **6**

    Part Time: **7**

    Salaries Paid: **\$204,346**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$337.268</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$519.999</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$490.382</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$27</b>	\$242	\$188
Per Capita Expenditures:	<b>\$26</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$29.617</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>74.82%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$366.885</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$19</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$241.177</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$118.112</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Ross Township and Road & Bridge**

Unit Code: 092/180/01 County: Vermilion

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$339,146

Equalized Assessed Valuation: \$13,121,823

Population: 1,070

Employees:

    Full Time: 1

    Part Time: 11

    Salaries Paid: \$56,480

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$172,484</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$161</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$124,805</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$186,820</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$117</b>	\$242	\$188
Per Capita Expenditures:	<b>\$175</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$62,015</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>59.13%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$110,469</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$103</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$100,285</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$29,184</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Twigg Township and Road & Bridge**

Unit Code: 033/110/01 County: Hamilton

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,216

Equalized Assessed Valuation: \$1,360,414

Population: 132

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$11,450

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$133,281</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$1.010</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$43,868</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$100,198</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$332</b>	\$242	\$188
Per Capita Expenditures:	<b>\$759</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$56,330</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>131.74%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$131,997</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$1.000</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$59,567</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>-\$248</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **South Wheatland Township and Road & Bridge**

Unit Code: 055/160/01 County: Macon

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$645,550

Equalized Assessed Valuation: \$72,674,309

Population: 4,185

Employees:

    Full Time: 6

    Part Time: 9

    Salaries Paid: \$88,436

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$594,706</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$142</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$365,352</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$397,418</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$87</b>	\$242	\$188
Per Capita Expenditures:	<b>\$95</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$32,066</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>141.57%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$562,640</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$134</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$562,641</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Southwest Township and Road & Bridge

Unit Code: 017/100/01 County: Crawford

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$47,863

Equalized Assessed Valuation: \$1,205,794

Population: 97

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$5,675

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$61,298	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$632	\$357	\$244
Revenue Collected During FY 13:	\$27,792	\$226,601	\$177,108
Expenditures During FY 13:	\$22,104	\$210,277	\$157,454
Per Capita Revenue:	\$287	\$242	\$188
Per Capita Expenditures:	\$228	\$224	\$165
Revenues over (under) Expenditures:	\$5,688	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	303.05%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$66,986	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$691	\$381	\$266

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$38,085	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$28,901	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sparta Township and Road & Bridge**

Unit Code: **048/180/01** County: **Knox**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$224,570**

Equalized Assessed Valuation: **\$19,397,250**

Population: **1,165**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$56,660**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$583,870</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$501</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$275,133</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$260,791</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$236</b>	\$242	\$188
Per Capita Expenditures:	<b>\$224</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$14,342</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>94.81%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$247,267</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$212</b>	\$381	\$266

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$229,343</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$17,924</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Spring Township and Road & Bridge**

Unit Code: **004/090/01** County: **Boone**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$437,422**

Equalized Assessed Valuation: **\$32,534,330**

Population: **1,100**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$53,877**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,023,184</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$930</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$244,775</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$252,666</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$223</b>	\$242	\$188
Per Capita Expenditures:	<b>\$230</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$7,891</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>153.19%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$387,063</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$352</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$240,524</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$146,539</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$77,484</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$70</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	<b>\$</b>	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	<b>\$</b>	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	<b>\$</b>	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Spring Bay Township and Road & Bridge**

Unit Code: 102/160/01 County: Woodford

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$348,595

Equalized Assessed Valuation: \$46,794,906

Population: 2,552

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$42,333

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$868,883	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$340	\$357	\$244
Revenue Collected During FY 13:	\$223,267	\$226,601	\$177,108
Expenditures During FY 13:	\$188,960	\$210,277	\$157,454
Per Capita Revenue:	\$87	\$242	\$188
Per Capita Expenditures:	\$74	\$224	\$165
Revenues over (under) Expenditures:	\$34,307	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	477.98%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$903,190	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$354	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$903,190	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Spring Creek Township and Road & Bridge**

Unit Code: **075/240/01** County: **Pike**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$281,622**

Equalized Assessed Valuation: **\$6,283,441**

Population: **591**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$19,600**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$198,482</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$336</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$156,876</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$164,195</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$265</b>	\$242	\$188
Per Capita Expenditures:	<b>\$278</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$7,319</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>116.42%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$191,163</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$323</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$140.603</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$50.560</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$16.592</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$28</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	<b>\$</b>	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	<b>\$</b>	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	<b>\$</b>	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Spring Garden Township and Road & Bridge**

Unit Code: **041/150/01** County: **Jefferson**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$124,370**

Equalized Assessed Valuation: **\$10,085,873**

Population: **3,307**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$45,500**

**Blended Component Units**

Number Submitted = **1**  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$162,074</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$49</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$130,019</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$99,814</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$39</b>	\$242	\$188
Per Capita Expenditures:	<b>\$30</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$30,205</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>192.64%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$192,279</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$58</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$154,191</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$38,089</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Spring Grove Township and Road & Bridge**

Unit Code: 094/120/01 County: Warren

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$224,753

Equalized Assessed Valuation: \$14,484,897

Population: 850

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 12

    Salaries Paid: \$46,595

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$257,989</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$304</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$208,154</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$178,706</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$245</b>	\$242	\$188
Per Capita Expenditures:	<b>\$210</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$29,448</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>160.84%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$287,437</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$338</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$164,985</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$157,284</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Spring Lake Township and Road & Bridge**

Unit Code: 090/170/01 County: Tazewell

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$483,239

Equalized Assessed Valuation: \$31,064,231

Population: 2,011

Employees:

    Full Time: 3

    Part Time: 15

    Salaries Paid: \$100,279

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$326,941</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$163</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$263,748</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$264,841</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$131</b>	\$242	\$188
Per Capita Expenditures:	<b>\$132</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$1,093</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>123.04%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$325,848</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$162</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$379,549</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$48,415</b>	\$33,590	\$
Per Capita Debt:	<b>\$24</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Spring Point Township and Road & Bridge**

Unit Code: 018/050/01 County: Cumberland

Fiscal Year End: 12/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$284,305

Equalized Assessed Valuation: \$16,385,024

Population: 1,207

Employees:

    Full Time: 3

    Part Time: 6

    Salaries Paid: \$71,335

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$257,152	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$213	\$357	\$244
Revenue Collected During FY 13:	\$363,798	\$226,601	\$177,108
Expenditures During FY 13:	\$284,305	\$210,277	\$157,454
Per Capita Revenue:	\$301	\$242	\$188
Per Capita Expenditures:	\$236	\$224	\$165
Revenues over (under) Expenditures:	\$79,493	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	119.07%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$338,514	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$280	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$338,513	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$25,548</b>	\$33,590	\$
Per Capita Debt:	<b>\$21</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	Springfield Township and Road & Bridge		
Unit Code:	083/240/01	County:	Sangamon
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$723,784		
Equalized Assessed Valuation:	\$66,499,629		
Population:	6,245		
Employees:			
Full Time:	4		
Part Time:	18		
Salaries Paid:	\$267,323		

Blended Component Units
Number Submitted = 1
Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$215,829	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$35	\$357	\$244
Revenue Collected During FY 13:	\$603,146	\$226,601	\$177,108
Expenditures During FY 13:	\$784,211	\$210,277	\$157,454
Per Capita Revenue:	\$97	\$242	\$188
Per Capita Expenditures:	\$126	\$224	\$165
Revenues over (under) Expenditures:	-\$181,065	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	20.88%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$163,764	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$26	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$131,407	\$32,427	\$
Total Unreserved Funds:	\$32,356	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$350.808</b>	\$33,590	\$
Per Capita Debt:	<b>\$56</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Squaw Grove Township and Road & Bridge**

Unit Code: 019/170/01      County: Dekalb

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$427,996

Equalized Assessed Valuation: \$69,647,300

Population: 2,802

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 13

    Salaries Paid: \$72,045

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$632,725</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$226</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$410,658</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$301,994</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$147</b>	\$242	\$188
Per Capita Expenditures:	<b>\$108</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$108,664</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>245.50%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$741,389</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$265</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$628,110</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **St. Albans Township and Road & Bridge**

Unit Code: **034/190/01** County: **Hancock**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$142,225**

Equalized Assessed Valuation: **\$5,920,745**

Population: **377**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$35,574**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$46,186</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$123</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$103,703</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$96,698</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$275</b>	\$242	\$188
Per Capita Expenditures:	<b>\$256</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$7,005</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>55.25%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$53,425</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$142</b>	\$381	\$266

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$53,425</b>	\$62,807	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	St. Anne Township and Road & Bridge		
Unit Code:	046/140/01	County:	Kankakee
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$340,127		
Equalized Assessed Valuation:	\$29,867,016		
Population:	1,396		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$60,537		

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$250,086	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$179	\$357	\$244
Revenue Collected During FY 13:	\$276,563	\$226,601	\$177,108
Expenditures During FY 13:	\$309,067	\$210,277	\$157,454
Per Capita Revenue:	\$198	\$242	\$188
Per Capita Expenditures:	\$221	\$224	\$165
Revenues over (under) Expenditures:	-\$32,504	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	70.40%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$217,582	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$156	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$282,102	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$49,316</b>	\$33,590	\$
Per Capita Debt:	<b>\$35</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	St. Charles Township and Road & Bridge		
<b>Unit Code:</b>	045/140/01	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	2/28/2013		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,975,835		
<b>Equalized Assessed Valuation:</b>	\$2,123,790,571		
<b>Population:</b>	50,854		
<b>Employees:</b>			
	<b>Full Time:</b>	18	
	<b>Part Time:</b>	16	
	<b>Salaries Paid:</b>	\$1,200,069	

<b>Blended Component Units</b>	
Number Submitted = 2	
Cemetery	
Road & Bridge	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,156,269	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	\$42	\$96	\$61
Revenue Collected During FY 13:	\$3,269,065	\$2,581,524	\$1,824,286
Expenditures During FY 13:	\$2,975,835	\$2,486,740	\$1,886,663
Per Capita Revenue:	\$64	\$96	\$65
Per Capita Expenditures:	\$59	\$87	\$59
Revenues over (under) Expenditures:	\$293,230	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	82.31%	123.45%	108.92%
Ending Fund Balance for FY 13:	\$2,449,499	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	\$48	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,294	\$
Total Unreserved Funds:	\$	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,440,314	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	\$1,009,191	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$815,167	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	0.00%	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **St. Clair Township and Road & Bridge**

Unit Code: 088/170/01 County: St. Clair

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,748,800

Equalized Assessed Valuation: \$597,378,405

Population: 31,798

Employees:

    Full Time: 11

    Part Time: 8

    Salaries Paid: \$681,760

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,755,065</b>	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	<b>\$55</b>	\$96	\$61
Revenue Collected During FY 13:	<b>\$1,769,659</b>	\$2,581,524	\$1,824,286
Expenditures During FY 13:	<b>\$2,125,916</b>	\$2,486,740	\$1,886,663
Per Capita Revenue:	<b>\$56</b>	\$96	\$65
Per Capita Expenditures:	<b>\$67</b>	\$87	\$59
Revenues over (under) Expenditures:	<b>-\$356,257</b>	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	<b>65.80%</b>	123.45%	108.92%
Ending Fund Balance for FY 13:	<b>\$1,398,808</b>	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	<b>\$44</b>	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$26,294	\$
Total Unreserved Funds:	<b>\$</b>	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,038,027</b>	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	<b>\$333,014</b>	\$1,508,133	\$970,554



# FISCAL YEAR 2013

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$535.696</b>	\$815,167	\$
Per Capita Debt:	<b>\$17</b>	\$40	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.08%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$11.894.663</b>	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$374</b>	\$21	\$
Revenue Collected During FY 13:	<b>\$3.174.875</b>	\$134,904	\$
Expenditures During FY 13:	<b>\$2.415.856</b>	\$124,189	\$
Per Capita Revenue:	<b>\$100</b>	\$4	\$
Per Capita Expenditures:	<b>\$76</b>	\$3	\$
Operating Income (loss):	<b>\$759.019</b>	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	<b>523.78%</b>	54.85%	0.00%
Ending Retained Earnings for FY 13:	<b>\$12.653.682</b>	\$559,039	\$
Per Capita Ending Retained Earnings:	<b>\$398</b>	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **St. Francis Township and Road & Bridge**

Unit Code: 025/100/01 County: Effingham

Fiscal Year End: 4/1/2013

Accounting Method: Cash

Appropriation or Budget: \$336,478

Equalized Assessed Valuation: \$18,325,252

Population: 1,213

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$31,184

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$431,525	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$356	\$357	\$244
Revenue Collected During FY 13:	\$128,736	\$226,601	\$177,108
Expenditures During FY 13:	\$347,881	\$210,277	\$157,454
Per Capita Revenue:	\$106	\$242	\$188
Per Capita Expenditures:	\$287	\$224	\$165
Revenues over (under) Expenditures:	-\$219,145	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	132.93%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$462,430	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$381	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$462,430	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$200.478</b>	\$33,590	\$
Per Capita Debt:	<b>\$165</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	St. Jacob Township and Road & Bridge		
Unit Code:	057/210/01	County:	Madison
Fiscal Year End:	3/31/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$797,254		
Equalized Assessed Valuation:	\$54,485,918		
Population:	2,102		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$157,286		

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,121,596	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$534	\$357	\$244
Revenue Collected During FY 13:	\$622,636	\$226,601	\$177,108
Expenditures During FY 13:	\$482,414	\$210,277	\$157,454
Per Capita Revenue:	\$296	\$242	\$188
Per Capita Expenditures:	\$230	\$224	\$165
Revenues over (under) Expenditures:	\$140,222	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	261.94%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$1,263,646	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$601	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,000	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$776,815	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **St. Joseph Township and Road & Bridge**

Unit Code: 010/230/01 County: Champaign

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$895,852

Equalized Assessed Valuation: \$109,326,045

Population: 4,611

Employees:

    Full Time: 2

    Part Time: 21

    Salaries Paid: \$184,426

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 13:	<b>\$554,186</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$120</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$621,075</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$581,751</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$135</b>	\$242	\$188
Per Capita Expenditures:	<b>\$126</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$39,324</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>102.02%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$593,510</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$129</b>	\$381	\$266

**Equity**

**Amounts**

**Averages**

**Medians**

Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$593,510</b>	\$62,807	\$

**Net Assets**

**Amounts**

**Averages**

**Medians**

Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **St. Marie Township and Road & Bridge**

Unit Code: 040/070/01 County: Jasper

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$750,770

Equalized Assessed Valuation: \$6,931,939

Population: 551

Employees:

    Full Time: 9

    Part Time:

    Salaries Paid: \$69,217

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$294,724	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$535	\$357	\$244
Revenue Collected During FY 13:	\$478,372	\$226,601	\$177,108
Expenditures During FY 13:	\$497,770	\$210,277	\$157,454
Per Capita Revenue:	\$868	\$242	\$188
Per Capita Expenditures:	\$903	\$224	\$165
Revenues over (under) Expenditures:	-\$19,398	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	55.31%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$275,326	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$500	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$249,932	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$25,394	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **St. Mary's Township and Road & Bridge**

Unit Code: **034/200/01** County: **Hancock**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$167,550**

Equalized Assessed Valuation: **\$6,748,162**

Population: **640**

Employees:

    Full Time: **1**

    Part Time: **7**

    Salaries Paid: **\$29,922**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$74,983</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$117</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$93,583</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$56,419</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$146</b>	\$242	\$188
Per Capita Expenditures:	<b>\$88</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$37,164</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>198.78%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$112,147</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$175</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$69,126</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$43,021</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **St. Rose Township and Road & Bridge**

Unit Code: 014/110/01 County: Clinton

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$307,450

Equalized Assessed Valuation: \$26,670,563

Population: 1,422

Employees:

    Full Time: 2

    Part Time: 6

    Salaries Paid: \$83,794

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$244,287	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$172	\$357	\$244
Revenue Collected During FY 13:	\$244,270	\$226,601	\$177,108
Expenditures During FY 13:	\$232,234	\$210,277	\$157,454
Per Capita Revenue:	\$172	\$242	\$188
Per Capita Expenditures:	\$163	\$224	\$165
Revenues over (under) Expenditures:	\$12,036	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	110.37%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$256,323	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$180	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$261,832	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Stanford Township and Road & Bridge**

Unit Code: 013/110/01 County: Clay

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$247,161

Equalized Assessed Valuation: \$16,485,356

Population: 599

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$44,734

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$165,998	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$277	\$357	\$244
Revenue Collected During FY 13:	\$166,452	\$226,601	\$177,108
Expenditures During FY 13:	\$161,893	\$210,277	\$157,454
Per Capita Revenue:	\$278	\$242	\$188
Per Capita Expenditures:	\$270	\$224	\$165
Revenues over (under) Expenditures:	\$4,559	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	105.35%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$170,557	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$285	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$105,680	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$64,877	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Stanton Township and Road & Bridge**

Unit Code: 010/280/01 County: Champaign

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$244,012

Equalized Assessed Valuation: \$16,990,320

Population: 481

Employees:

    Full Time: 2

    Part Time: 5

    Salaries Paid: \$38,104

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$262,619	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$546	\$357	\$244
Revenue Collected During FY 13:	\$137,748	\$226,601	\$177,108
Expenditures During FY 13:	\$146,653	\$210,277	\$157,454
Per Capita Revenue:	\$286	\$242	\$188
Per Capita Expenditures:	\$305	\$224	\$165
Revenues over (under) Expenditures:	-\$8,905	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	173.00%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$253,714	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$527	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$253,714	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Staunton Township and Road & Bridge**

Unit Code: 056/240/01 County: Macoupin

Fiscal Year End: 12/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$374,870

Equalized Assessed Valuation: \$67,086,039

Population: 5,195

Employees:

    Full Time: 7

    Part Time: 16

    Salaries Paid: \$115,682

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$883,892</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$170</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$287,256</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$335,581</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$55</b>	\$242	\$188
Per Capita Expenditures:	<b>\$65</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$48,325</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>248.99%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$835,567</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$161</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$835,567</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$16.550</b>	\$33,590	\$
Per Capita Debt:	<b>\$3</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	Sterling Township and Road & Bridge		
<b>Unit Code:</b>	098/190/01	<b>County:</b>	Whiteside
<b>Fiscal Year End:</b>	12/31/2013		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,012,026		
<b>Equalized Assessed Valuation:</b>	\$228,201,015		
<b>Population:</b>	18,679		
<b>Employees:</b>			
	<b>Full Time:</b>	17	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$702,364	

<b>Blended Component Units</b>	
Number Submitted = 2	
Cemetery	
Road & Bridge	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,672,906	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	\$90	\$96	\$61
Revenue Collected During FY 13:	\$1,741,854	\$2,581,524	\$1,824,286
Expenditures During FY 13:	\$1,471,078	\$2,486,740	\$1,886,663
Per Capita Revenue:	\$93	\$96	\$65
Per Capita Expenditures:	\$79	\$87	\$59
Revenues over (under) Expenditures:	\$270,776	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	137.99%	123.45%	108.92%
Ending Fund Balance for FY 13:	\$2,029,928	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	\$109	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,294	\$
Total Unreserved Funds:	\$	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,679,335	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	\$350,593	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$7.188</b>	<b>\$815,167</b>	<b>\$</b>
Per Capita Debt:	<b>\$</b>	<b>\$40</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.08%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$543,769</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$21</b>	<b>\$</b>
Revenue Collected During FY 13:	<b>\$</b>	<b>\$134,904</b>	<b>\$</b>
Expenditures During FY 13:	<b>\$</b>	<b>\$124,189</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$3</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$10,715</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>54.85%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	<b>\$</b>	<b>\$559,039</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$22</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Steuben Township and Road & Bridge**

Unit Code: 059/110/01 County: Marshall

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$380,300

Equalized Assessed Valuation: \$20,666,420

Population: 1,328

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$37,568

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$265,835	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$200	\$357	\$244
Revenue Collected During FY 13:	\$230,522	\$226,601	\$177,108
Expenditures During FY 13:	\$192,761	\$210,277	\$157,454
Per Capita Revenue:	\$174	\$242	\$188
Per Capita Expenditures:	\$145	\$224	\$165
Revenues over (under) Expenditures:	\$37,761	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	166.69%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$321,319	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$242	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$228,900	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$92,419	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Stevenson Township and Road & Bridge**

Unit Code: 058/160/01 County: Marion

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$220,293

Equalized Assessed Valuation: \$11,872,392

Population: 1,301

Employees:

    Full Time: 1

    Part Time: 11

    Salaries Paid: \$30,036

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$235,537</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$181</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$107,994</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$142,571</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$83</b>	\$242	\$188
Per Capita Expenditures:	<b>\$110</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$34,577</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>140.95%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$200,960</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$154</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$137,212</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$63,748</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$11.447</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$9</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$4</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	Stickney Township and Road & Bridge		
<b>Unit Code:</b>	016/260/01	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	3/31/2013		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,253,100		
<b>Equalized Assessed Valuation:</b>	\$1,049,482,116		
<b>Population:</b>	40,772		
<b>Employees:</b>			
	<b>Full Time:</b>	56	
	<b>Part Time:</b>	16	
	<b>Salaries Paid:</b>	\$2,441,773	

<b>Blended Component Units</b>	
Number Submitted = 1	
Road & Bridge	

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,193,516</b>	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	<b>\$201</b>	\$96	\$61
Revenue Collected During FY 13:	<b>\$5,522,593</b>	\$2,581,524	\$1,824,286
Expenditures During FY 13:	<b>\$5,469,386</b>	\$2,486,740	\$1,886,663
Per Capita Revenue:	<b>\$135</b>	\$96	\$65
Per Capita Expenditures:	<b>\$134</b>	\$87	\$59
Revenues over (under) Expenditures:	<b>\$53,207</b>	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	<b>141.64%</b>	123.45%	108.92%
Ending Fund Balance for FY 13:	<b>\$7,746,723</b>	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	<b>\$190</b>	\$106	\$62
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$26,294	\$
Total Unreserved Funds:	<b>\$</b>	\$46,791	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,179,411</b>	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	<b>\$5,567,312</b>	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$815,167	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	0.00%	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Stites Township**

Unit Code: **088/200/01** County: **St. Clair**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$267,646**

Equalized Assessed Valuation: **\$8,650,290**

Population: **700**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$57,720**

**Blended Component Units**

Number Submitted = **1**

Stites Township

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6.127</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$133.823</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$133.823</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$191</b>	\$242	\$188
Per Capita Expenditures:	<b>\$191</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>4.58%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$6.127</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$9</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$6.127</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Stockland Township and Road & Bridge**

Unit Code: **038/260/01** County: **Iroquois**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$511,570**

Equalized Assessed Valuation: **\$7,610,231**

Population: **43**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$37,731**

**Blended Component Units**

Number Submitted = 2

Road & Bridge

Stockland Township

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$221,781</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$5.158</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$199,208</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$154,006</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$4.633</b>	\$242	\$188
Per Capita Expenditures:	<b>\$3.582</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$45,202</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>173.94%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$267,875</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$6.230</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$267,875</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Stockton Township and Road & Bridge**

Unit Code: **043/170/01** County: **Jo Daviess**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$279,665**

Equalized Assessed Valuation: **\$35,663,967**

Population: **2,453**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$96,096**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$151,372</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$62</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$292,140</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$351,005</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$119</b>	\$242	\$188
Per Capita Expenditures:	<b>\$143</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$58,865</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>62.47%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$219,268</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$89</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$128,936</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$90,332</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$19,036	\$3,481	\$
Expenditures During FY 13:	\$17,992	\$2,203	\$
Per Capita Revenue:	\$8	\$1	\$
Per Capita Expenditures:	\$7	\$	\$
Operating Income (loss):	\$1,044	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	113.53%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$20,426	\$12,209	\$
Per Capita Ending Retained Earnings:	\$8	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Stonefort Township and Road & Bridge**

Unit Code: 082/120/01 County: Saline

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$35,803

Equalized Assessed Valuation: \$1,916,085

Population: 297

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$5,015

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$33,985	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$114	\$357	\$244
Revenue Collected During FY 13:	\$28,190	\$226,601	\$177,108
Expenditures During FY 13:	\$32,841	\$210,277	\$157,454
Per Capita Revenue:	\$95	\$242	\$188
Per Capita Expenditures:	\$111	\$224	\$165
Revenues over (under) Expenditures:	-\$4,651	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	89.32%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$29,334	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$99	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$29,334	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Less Than 850,000**

**Local Government Profile**

**Unit Name:** Stonington Township and Road & Bridge

**Unit Code:** 011/160/01      **County:** Christian

**Fiscal Year End:** 3/31/2013

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$663,750

**Equalized Assessed Valuation:** \$21,317,719

**Population:** 1,500

**Employees:**

**Full Time:** 2

**Part Time:** 10

**Salaries Paid:** \$135,947

**Blended Component Units**

Number Submitted = 3

Cemetery

Library

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$552.642	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$368	\$357	\$244
Revenue Collected During FY 13:	\$283.588	\$226,601	\$177,108
Expenditures During FY 13:	\$251.478	\$210,277	\$157,454
Per Capita Revenue:	\$189	\$242	\$188
Per Capita Expenditures:	\$168	\$224	\$165
Revenues over (under) Expenditures:	\$32.110	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	232.53%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$584.752	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$390	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151.868	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$432.884	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$17.842</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$12</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	<b>\$</b>	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	<b>\$</b>	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	<b>\$</b>	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	<b>\$</b>	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

**Unit Name:** Stookey Township and Road & Bridge

**Unit Code:** 088/210/01      **County:** St. Clair

**Fiscal Year End:** 3/31/2013

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$1,699,900

**Equalized Assessed Valuation:** \$164,870,277

**Population:** 10,185

**Employees:**

**Full Time:** 10

**Part Time:** 4

**Salaries Paid:** \$400,090

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,543,809	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	\$152	\$96	\$61
Revenue Collected During FY 13:	\$1,306,140	\$2,581,524	\$1,824,286
Expenditures During FY 13:	\$1,197,841	\$2,486,740	\$1,886,663
Per Capita Revenue:	\$128	\$96	\$65
Per Capita Expenditures:	\$118	\$87	\$59
Revenues over (under) Expenditures:	\$108,299	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	137.92%	123.45%	108.92%
Ending Fund Balance for FY 13:	\$1,652,108	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	\$162	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,294	\$
Total Unreserved Funds:	\$	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$558,749	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	-\$2,172,846	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$6.375.024</b>	\$815,167	\$
Per Capita Debt:	<b>\$626</b>	\$40	\$
General Obligation Debt over EAV:	<b>2.05%</b>	0.08%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$6.452.855</b>	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$634</b>	\$21	\$
Revenue Collected During FY 13:	<b>\$1.136.454</b>	\$134,904	\$
Expenditures During FY 13:	<b>\$1.063.991</b>	\$124,189	\$
Per Capita Revenue:	<b>\$112</b>	\$4	\$
Per Capita Expenditures:	<b>\$104</b>	\$3	\$
Operating Income (loss):	<b>\$72.463</b>	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	<b>613.29%</b>	54.85%	0.00%
Ending Retained Earnings for FY 13:	<b>\$6.525.318</b>	\$559,039	\$
Per Capita Ending Retained Earnings:	<b>\$641</b>	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Stratton Township and Road & Bridge**

Unit Code: 023/130/01 County: Edgar

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$126,040

Equalized Assessed Valuation: \$6,700,364

Population: 481

Employees:

    Full Time:

    Part Time: 10

    Salaries Paid: \$13,624

**Blended Component Units**

Number Submitted = 2

Road & Bridge

Stratton Township

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$42,918	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$89	\$357	\$244
Revenue Collected During FY 13:	\$47,273	\$226,601	\$177,108
Expenditures During FY 13:	\$54,895	\$210,277	\$157,454
Per Capita Revenue:	\$98	\$242	\$188
Per Capita Expenditures:	\$114	\$224	\$165
Revenues over (under) Expenditures:	-\$7,622	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	64.30%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$35,296	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$73	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$54,895	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Stronghurst Township and Road & Bridge**

Unit Code: 036/100/01 County: Henderson

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$352,535

Equalized Assessed Valuation: \$14,344,497

Population: 1,115

Employees:

    Full Time: 1

    Part Time: 4

    Salaries Paid: \$29,159

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$219,164	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$197	\$357	\$244
Revenue Collected During FY 13:	\$114,590	\$226,601	\$177,108
Expenditures During FY 13:	\$102,868	\$210,277	\$157,454
Per Capita Revenue:	\$103	\$242	\$188
Per Capita Expenditures:	\$92	\$224	\$165
Revenues over (under) Expenditures:	\$11,722	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	224.45%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$230,886	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$207	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$157,719	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$73,167	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sublette Township and Road & Bridge**

Unit Code: **052/190/01** County: **Lee**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$580,433**

Equalized Assessed Valuation: **\$25,853,722**

Population: **776**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$34,707**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$756.329</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$975</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$241.442</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$280.458</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$311</b>	\$242	\$188
Per Capita Expenditures:	<b>\$361</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$39.016</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>255.76%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$717.313</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$924</b>	\$381	\$266

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$655.603</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$61.710</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Suez Township and Road & Bridge**

Unit Code: 066/150/01      County: Mercer

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$147,608

Equalized Assessed Valuation: \$10,222,936

Population: 651

Employees:

    Full Time: 1

    Part Time: 6

    Salaries Paid: \$36,900

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$169,628	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$261	\$357	\$244
Revenue Collected During FY 13:	\$144,756	\$226,601	\$177,108
Expenditures During FY 13:	\$80,716	\$210,277	\$157,454
Per Capita Revenue:	\$222	\$242	\$188
Per Capita Expenditures:	\$124	\$224	\$165
Revenues over (under) Expenditures:	\$64,040	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	289.49%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$233,668	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$359	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$193,039	\$32,427	\$
Total Unreserved Funds:	\$40,629	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sugar Creek Township and Road & Bridge**

Unit Code: 014/130/01 County: Clinton

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$558,550

Equalized Assessed Valuation: \$113,875,732

Population: 6,184

Employees:

    Full Time: 2

    Part Time: 9

    Salaries Paid: \$115,559

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$864,848</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$140</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$324,726</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$362,116</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$53</b>	\$242	\$188
Per Capita Expenditures:	<b>\$59</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$37,390</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>228.51%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$827,458</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$134</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$827,458</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Sugar Grove Township and Road & Bridge**

Unit Code: 045/150/01 County: Kane

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,269,468

Equalized Assessed Valuation: \$591,646,347

Population: 9,108

Employees:

    Full Time: 5

    Part Time: 18

    Salaries Paid: \$484,732

**Blended Component Units**

Number Submitted = 2

Community House

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,924,126	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	\$321	\$96	\$61
Revenue Collected During FY 13:	\$1,921,555	\$2,581,524	\$1,824,286
Expenditures During FY 13:	\$1,633,425	\$2,486,740	\$1,886,663
Per Capita Revenue:	\$211	\$96	\$65
Per Capita Expenditures:	\$179	\$87	\$59
Revenues over (under) Expenditures:	\$288,130	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	198.71%	123.45%	108.92%
Ending Fund Balance for FY 13:	\$3,245,806	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	\$356	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,294	\$
Total Unreserved Funds:	\$	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,939,955	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	\$305,851	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$815,167	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	0.00%	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sugar Loaf Township and Road & Bridge**

Unit Code: 088/220/01      County: St. Clair

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$761,050

Equalized Assessed Valuation: \$81,534,080

Population: 7,098

Employees:

    Full Time: 5

    Part Time: 16

    Salaries Paid: \$252,231

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$729,948	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$103	\$357	\$244
Revenue Collected During FY 13:	\$504,185	\$226,601	\$177,108
Expenditures During FY 13:	\$636,658	\$210,277	\$157,454
Per Capita Revenue:	\$71	\$242	\$188
Per Capita Expenditures:	\$90	\$224	\$165
Revenues over (under) Expenditures:	-\$132,473	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	93.85%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$597,475	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$84	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$459,666	\$32,427	\$
Total Unreserved Funds:	\$849,471	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,245,366	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$316	\$3	\$
Revenue Collected During FY 13:	\$338,646	\$3,481	\$
Expenditures During FY 13:	\$456,896	\$2,203	\$
Per Capita Revenue:	\$48	\$1	\$
Per Capita Expenditures:	\$64	\$	\$
Operating Income (loss):	-\$118,250	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	465.56%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$2,127,116	\$12,209	\$
Per Capita Ending Retained Earnings:	\$300	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Sullivan Township and Road & Bridge		
Unit Code:	070/070/01	County:	Moultrie
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$686,640		
Equalized Assessed Valuation:	\$75,638,233		
Population:	6,263		
Employees:			
Full Time:			4
Part Time:			4
Salaries Paid:	\$193,867		

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$474,298	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$76	\$357	\$244
Revenue Collected During FY 13:	\$514,341	\$226,601	\$177,108
Expenditures During FY 13:	\$542,807	\$210,277	\$157,454
Per Capita Revenue:	\$82	\$242	\$188
Per Capita Expenditures:	\$87	\$224	\$165
Revenues over (under) Expenditures:	-\$28,466	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	100.56%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$545,832	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$87	\$381	\$266

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$489,777	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$56,559	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$100.000</b>	\$33,590	\$
Per Capita Debt:	<b>\$16</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sullivan Township and Road & Bridge**

Unit Code: **053/270/01** County: **Livingston**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$178,649**

Equalized Assessed Valuation: **\$14,222,088**

Population: **724**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$43,135**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$174,509</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$241</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$148,140</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$130,168</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$205</b>	\$242	\$188
Per Capita Expenditures:	<b>\$180</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$17,972</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>147.87%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$192,481</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$266</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$171,112</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$21,369</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$30,734</b>	\$33,590	\$
Per Capita Debt:	<b>\$42</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sullivant Township and Road & Bridge**

Unit Code: 027/110/01 County: Ford

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$502,202

Equalized Assessed Valuation: \$10,993,662

Population: 510

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$50,592

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$430,472	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$844	\$357	\$244
Revenue Collected During FY 13:	\$288,903	\$226,601	\$177,108
Expenditures During FY 13:	\$217,418	\$210,277	\$157,454
Per Capita Revenue:	\$566	\$242	\$188
Per Capita Expenditures:	\$426	\$224	\$165
Revenues over (under) Expenditures:	\$71,485	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	332.38%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$722,659	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$1,417	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$541,061	\$32,427	\$
Total Unreserved Funds:	\$181,598	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Summit Township and Road & Bridge**

Unit Code: 025/110/01      County: Effingham

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,104,310

Equalized Assessed Valuation: \$102,675,453

Population: 3,524

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$98,415

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$234,969	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$67	\$357	\$244
Revenue Collected During FY 13:	\$526,510	\$226,601	\$177,108
Expenditures During FY 13:	\$532,468	\$210,277	\$157,454
Per Capita Revenue:	\$149	\$242	\$188
Per Capita Expenditures:	\$151	\$224	\$165
Revenues over (under) Expenditures:	-\$5,958	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	43.01%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$229,011	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$65	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$514,537	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$53,915</b>	\$33,590	\$
Per Capita Debt:	<b>\$15</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sumner Township and Road & Bridge**

Unit Code: 046/160/01 County: Kankakee

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$228,775

Equalized Assessed Valuation: \$19,249,806

Population: 910

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 7

    Salaries Paid: \$43,230

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$325,453	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$358	\$357	\$244
Revenue Collected During FY 13:	\$165,269	\$226,601	\$177,108
Expenditures During FY 13:	\$127,305	\$210,277	\$157,454
Per Capita Revenue:	\$182	\$242	\$188
Per Capita Expenditures:	\$140	\$224	\$165
Revenues over (under) Expenditures:	\$37,964	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	285.47%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$363,417	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$399	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$363,410	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sumner Township and Road & Bridge**

Unit Code: 094/130/01 County: Warren

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$182,358

Equalized Assessed Valuation: \$10,502,750

Population: 600

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$47,120

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$444,120	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$740	\$357	\$244
Revenue Collected During FY 13:	\$140,182	\$226,601	\$177,108
Expenditures During FY 13:	\$145,278	\$210,277	\$157,454
Per Capita Revenue:	\$234	\$242	\$188
Per Capita Expenditures:	\$242	\$224	\$165
Revenues over (under) Expenditures:	-\$5,096	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	44.22%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$64,239	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$107	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,439	\$135,392	\$29,350
Total Unrestricted Net Assets:	-\$45,200	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sumpter Township and Road & Bridge**

Unit Code: 018/060/01 County: Cumberland

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$280,786

Equalized Assessed Valuation: \$19,711,829

Population: 1,967

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 10

    Salaries Paid: \$64,790

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$522,419	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$266	\$357	\$244
Revenue Collected During FY 13:	\$291,970	\$226,601	\$177,108
Expenditures During FY 13:	\$201,849	\$210,277	\$157,454
Per Capita Revenue:	\$148	\$242	\$188
Per Capita Expenditures:	\$103	\$224	\$165
Revenues over (under) Expenditures:	\$90,121	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	307.79%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$621,270	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$316	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$222,358	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$398,912	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$133.054</b>	\$33,590	\$
Per Capita Debt:	<b>\$68</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Sunbury Township and Road & Bridge**

Unit Code: 053/280/01      County: Livingston

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$238,000

Equalized Assessed Valuation: \$8,095,799

Population: 235

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$26,342

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$360,296	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$1,533	\$357	\$244
Revenue Collected During FY 13:	\$138,817	\$226,601	\$177,108
Expenditures During FY 13:	\$164,649	\$210,277	\$157,454
Per Capita Revenue:	\$591	\$242	\$188
Per Capita Expenditures:	\$701	\$224	\$165
Revenues over (under) Expenditures:	-\$25,832	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	203.70%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$335,383	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$1,427	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$335,382	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$114.000</b>	\$33,590	\$
Per Capita Debt:	<b>\$485</b>	\$29	\$
General Obligation Debt over EAV:	<b>1.41%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Swan Township and Road & Bridge**

Unit Code: **094/140/01** County: **Warren**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$220,353**

Equalized Assessed Valuation: **\$7,847,500**

Population: **265**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$37,230**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$115,517</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$436</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$118,058</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$98,113</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$446</b>	\$242	\$188
Per Capita Expenditures:	<b>\$370</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$19,945</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>138.07%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$135,462</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$511</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$104,561</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$30,901</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$35.168</b>	\$33,590	\$
Per Capita Debt:	<b>\$133</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Sycamore Township and Road & Bridge**

Unit Code: **019/180/01** County: **Dekalb**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,047,757**

Equalized Assessed Valuation: **\$318,118,788**

Population: **14,425**

Employees:

    Full Time: **6**

    Part Time: **7**

    Salaries Paid: **\$298,632**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,781,570</b>	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	<b>\$124</b>	\$96	\$61
Revenue Collected During FY 13:	<b>\$1,314,791</b>	\$2,581,524	\$1,824,286
Expenditures During FY 13:	<b>\$1,372,837</b>	\$2,486,740	\$1,886,663
Per Capita Revenue:	<b>\$91</b>	\$96	\$65
Per Capita Expenditures:	<b>\$95</b>	\$87	\$59
Revenues over (under) Expenditures:	<b>-\$58,046</b>	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	<b>125.54%</b>	123.45%	108.92%
Ending Fund Balance for FY 13:	<b>\$1,723,524</b>	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	<b>\$119</b>	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$26,294	\$
Total Unreserved Funds:	<b>\$</b>	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	<b>\$1,723,524</b>	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$815,167	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	0.00%	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Symmes Township and Road & Bridge**

Unit Code: 023/140/01 County: Edgar

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$344,167

Equalized Assessed Valuation: \$12,285,277

Population: 1,095

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$22,695

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$407,363</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$372</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$134,272</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$72,875</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$123</b>	\$242	\$188
Per Capita Expenditures:	<b>\$67</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$61,397</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>643.24%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$468,760</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$428</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$463,973</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Talkington Township and Road & Bridge	
Unit Code:	083/250/01	County: Sangamon
Fiscal Year End:	3/31/2013	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$421,959	
Equalized Assessed Valuation:	\$15,593,468	
Population:	208	
Employees:		
Full Time:	2	
Part Time:	7	
Salaries Paid:	\$71,340	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$109,538	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$527	\$357	\$244
Revenue Collected During FY 13:	\$288,467	\$226,601	\$177,108
Expenditures During FY 13:	\$157,054	\$210,277	\$157,454
Per Capita Revenue:	\$1,387	\$242	\$188
Per Capita Expenditures:	\$755	\$224	\$165
Revenues over (under) Expenditures:	\$131,413	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	153.42%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$240,951	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$1,158	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$12,133	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Tamalco Township and Road & Bridge**

Unit Code: 003/090/01      County: Bond

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$202,240

Equalized Assessed Valuation: \$7,392,631

Population: 500

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$43,483

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$157,775</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$316</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$116,599</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$167,023</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$233</b>	\$242	\$188
Per Capita Expenditures:	<b>\$334</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$50,424</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>65.10%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$108,730</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$217</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$89,969</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$18,761</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Tampico Township and Road & Bridge**

Unit Code: 098/200/01 County: Whiteside

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$167,500

Equalized Assessed Valuation: \$14,473,326

Population: 11,147

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$33,153

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$111.158</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$98.544</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$103.177</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$9</b>	\$242	\$188
Per Capita Expenditures:	<b>\$9</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$4.633</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>103.24%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$106.525</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$10</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$106.525</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Tate Township and Road & Bridge**

Unit Code: **082/130/01** County: **Saline**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,000**

Equalized Assessed Valuation: **\$3,679,213**

Population: **350**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$11,155**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$33,297</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$95</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$38,610</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$32,253</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$110</b>	\$242	\$188
Per Capita Expenditures:	<b>\$92</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$6,357</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>122.95%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$39,654</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$113</b>	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$36,589</b>	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Taylor Township and Road & Bridge**

Unit Code: 071/230/01 County: Ogle

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$164,461

Equalized Assessed Valuation: \$23,563,426

Population: 782

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$21,580

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$136.492</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$175</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$124.812</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$187.855</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$160</b>	\$242	\$188
Per Capita Expenditures:	<b>\$240</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$63.043</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>107.13%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$201.252</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$257</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$186.429</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$14.823</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

**Unit Name:** Taylorville Township and Road & Bridge

**Unit Code:** 011/170/01      **County:** Christian

**Fiscal Year End:** 3/31/2013

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$1,672,892

**Equalized Assessed Valuation:** \$149,402,588

**Population:** 13,000

**Employees:**

**Full Time:** 6

**Part Time:** 9

**Salaries Paid:** \$260,115

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,573,795	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	\$121	\$96	\$61
Revenue Collected During FY 13:	\$850,078	\$2,581,524	\$1,824,286
Expenditures During FY 13:	\$610,329	\$2,486,740	\$1,886,663
Per Capita Revenue:	\$65	\$96	\$65
Per Capita Expenditures:	\$47	\$87	\$59
Revenues over (under) Expenditures:	\$239,749	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	297.14%	123.45%	108.92%
Ending Fund Balance for FY 13:	\$1,813,544	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	\$140	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,294	\$
Total Unreserved Funds:	\$	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,392,106	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	\$426,400	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$815,167	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	0.00%	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**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 13:	<b>\$32.082</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$78</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$5.668</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$4.685</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$14</b>	\$242	\$188
Per Capita Expenditures:	<b>\$11</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$983</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>705.76%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$33.065</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$80</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$33.065</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Terre Haute Township and Road & Bridge**

Unit Code: 036/110/01      County: Henderson

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$232,825

Equalized Assessed Valuation: \$8,266,600

Population: 279

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 13

    Salaries Paid: \$35,498

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$127,203</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$456</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$101,505</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$97,092</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$364</b>	\$242	\$188
Per Capita Expenditures:	<b>\$348</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$4,413</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>82.76%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$80,351</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$288</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$68,396</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$11,955</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$10.778</b>	\$33,590	\$
Per Capita Debt:	<b>\$39</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Teutopolis Township and Road & Bridge**

Unit Code: 025/120/01 County: Effingham

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$214,417

Equalized Assessed Valuation: \$57,735,675

Population: 2,600

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 10

    Salaries Paid: \$39,600

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$156,070	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$60	\$357	\$244
Revenue Collected During FY 13:	\$156,100	\$226,601	\$177,108
Expenditures During FY 13:	\$154,244	\$210,277	\$157,454
Per Capita Revenue:	\$60	\$242	\$188
Per Capita Expenditures:	\$59	\$224	\$165
Revenues over (under) Expenditures:	\$1,856	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	102.45%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$158,018	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$61	\$381	\$266

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,210	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$152,808	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Texas Township and Road & Bridge**

Unit Code: 020/090/01 County: Dewitt

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$438,680

Equalized Assessed Valuation: \$29,337,340

Population: 1,028

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$54,826

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$254,430</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$248</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$196,889</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$129,135</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$192</b>	\$242	\$188
Per Capita Expenditures:	<b>\$126</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$67,754</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>247.16%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$319,166</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$310</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$206,535</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$112,630</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	Thompson Township and Road & Bridge		
Unit Code:	043/180/01	County:	Jo Daviess
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$529,100		
Equalized Assessed Valuation:	\$62,388,867		
Population:	850		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$100,005		

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$457,789	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$539	\$357	\$244
Revenue Collected During FY 13:	\$493,891	\$226,601	\$177,108
Expenditures During FY 13:	\$528,268	\$210,277	\$157,454
Per Capita Revenue:	\$581	\$242	\$188
Per Capita Expenditures:	\$621	\$224	\$165
Revenues over (under) Expenditures:	-\$34,377	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	79.08%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$417,745	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$491	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$301,982	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$115,763	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	Thornton Township and Road & Bridge		
<b>Unit Code:</b>	016/270/01	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	2/28/2013		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$27,573,785		
<b>Equalized Assessed Valuation:</b>	\$2,030,968,687		
<b>Population:</b>	169,326		
<b>Employees:</b>			
	<b>Full Time:</b>	68	
	<b>Part Time:</b>	198	
	<b>Salaries Paid:</b>	\$3,509,594	

<b>Blended Component Units</b>	
Number Submitted = 1	
Road & Bridge	

**Fiscal Indicators**

<b>General and Special Funds</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Beginning Fund Balance for FY 13:	<b>\$17,070,911</b>	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	<b>\$101</b>	\$96	\$61
Revenue Collected During FY 13:	<b>\$13,704,249</b>	\$2,581,524	\$1,824,286
Expenditures During FY 13:	<b>\$12,615,015</b>	\$2,486,740	\$1,886,663
Per Capita Revenue:	<b>\$81</b>	\$96	\$65
Per Capita Expenditures:	<b>\$75</b>	\$87	\$59
Revenues over (under) Expenditures:	<b>\$1,089,234</b>	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	<b>141.97%</b>	123.45%	108.92%
Ending Fund Balance for FY 13:	<b>\$17,908,962</b>	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	<b>\$106</b>	\$106	\$62
<b>Equity</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Reserved Funds:	<b>\$</b>	\$26,294	\$
Total Unreserved Funds:	<b>\$</b>	\$46,791	\$
<b>Net Assets</b>	<b>Amounts</b>	<b>Averages</b>	<b>Medians</b>
Total Restricted Net Assets:	<b>\$871,844</b>	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	<b>\$28,569,781</b>	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$815,167	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	0.00%	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Timber Township and Road & Bridge**

Unit Code: **072/180/01** County: **Peoria**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$688,650**

Equalized Assessed Valuation: **\$38,203,448**

Population: **2,511**

Employees:

    Full Time:

    Part Time: **13**

    Salaries Paid: **\$57,427**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$568,764</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$227</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$220,758</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$180,260</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$88</b>	\$242	\$188
Per Capita Expenditures:	<b>\$72</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$40,498</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>337.99%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$609,262</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$243</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$345,972</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$263,291</b>	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$20.592</b>	\$33,590	\$
Per Capita Debt:	<b>\$8</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Todds Point Township and Road & Bridge**

Unit Code: 086/220/01 County: Shelby

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$110,364

Equalized Assessed Valuation: \$9,442,341

Population: 8,750

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$18,831

**Blended Component Units**

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$107,915	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$12	\$357	\$244
Revenue Collected During FY 13:	\$74,102	\$226,601	\$177,108
Expenditures During FY 13:	\$80,510	\$210,277	\$157,454
Per Capita Revenue:	\$8	\$242	\$188
Per Capita Expenditures:	\$9	\$224	\$165
Revenues over (under) Expenditures:	-\$6,408	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	126.08%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$101,507	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$12	\$381	\$266

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51,024	\$32,427	\$
Total Unreserved Funds:	\$50,483	\$62,807	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$	\$118,682	\$45,198



# FISCAL YEAR 2013

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2.238	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Less Than 850,000**

**Local Government Profile**

<b>Unit Name:</b>	Tolono Township and Road & Bridge		
<b>Unit Code:</b>	010/290/01	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	3/31/2013		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$419,532		
<b>Equalized Assessed Valuation:</b>	\$88,577,477		
<b>Population:</b>	37,630		
<b>Employees:</b>			
	<b>Full Time:</b>	8	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$89,021	

<b>Blended Component Units</b>	
Number Submitted = 2	
Road & Bridge	
Tolono Township	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$741,091</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$550,089</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$395,892</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$15</b>	\$242	\$188
Per Capita Expenditures:	<b>\$11</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$154,197</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>226.14%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$895,288</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$24</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$353,740</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$86.730</b>	\$33,590	\$
Per Capita Debt:	<b>\$2</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name:	Tompkins Township and Road & Bridge		
Unit Code:	094/150/01	County:	Warren
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$240,670		
Equalized Assessed Valuation:	\$16,258,806		
Population:	1,031		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$52,753		

Blended Component Units	
Number Submitted =	1
Road & Bridge	

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$185,987	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$180	\$357	\$244
Revenue Collected During FY 13:	\$211,432	\$226,601	\$177,108
Expenditures During FY 13:	\$198,683	\$210,277	\$157,454
Per Capita Revenue:	\$205	\$242	\$188
Per Capita Expenditures:	\$193	\$224	\$165
Revenues over (under) Expenditures:	\$12,749	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	100.03%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$198,736	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$193	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$147,231	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$51,505	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$20.100</b>	\$33,590	\$
Per Capita Debt:	<b>\$19</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Tonti Township and Road & Bridge**

Unit Code: **058/170/01** County: **Marion**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$158,938**

Equalized Assessed Valuation: **\$10,295,243**

Population: **1,031**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$38,770**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$228.655</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$222</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$112.369</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$96.009</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$109</b>	\$242	\$188
Per Capita Expenditures:	<b>\$93</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$16.360</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>255.20%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$245.015</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$238</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$215.558</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$29.457</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Toulon Township and Road & Bridge**

Unit Code: 087/060/01 County: Stark

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$162,666

Equalized Assessed Valuation: \$26,670,875

Population: 2,450

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$41,366

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$183,239	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$75	\$357	\$244
Revenue Collected During FY 13:	\$158,867	\$226,601	\$177,108
Expenditures During FY 13:	\$139,485	\$210,277	\$157,454
Per Capita Revenue:	\$65	\$242	\$188
Per Capita Expenditures:	\$57	\$224	\$165
Revenues over (under) Expenditures:	\$19,382	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	141.00%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$196,680	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$80	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$138,046	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$58,634	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Towanda Township and Road & Bridge**

Unit Code: 064/280/01 County: Mclean

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,507,426

Equalized Assessed Valuation: \$213,380,999

Population: 1,296

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_ 12

    Salaries Paid: \_\_\_\_\_ \$41,622

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,425,695</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$1.100</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$447,722</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$538,274</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$345</b>	\$242	\$188
Per Capita Expenditures:	<b>\$415</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$90,552</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>248.04%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$1,335,143</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$1.030</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$893,519</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$441,616</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

<b>Unit Name:</b>	Tower Hill Township and Road & Bridge	
<b>Unit Code:</b>	086/230/01	<b>County:</b> Shelby
<b>Fiscal Year End:</b>	3/31/2013	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$218,802	
<b>Equalized Assessed Valuation:</b>	\$9,093,993	
<b>Population:</b>	1,150	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	19
	<b>Salaries Paid:</b>	\$48,626

<b>Blended Component Units</b>	
Number Submitted = 1	
Road & Bridge	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$231,874	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$202	\$357	\$244
Revenue Collected During FY 13:	\$120,593	\$226,601	\$177,108
Expenditures During FY 13:	\$129,791	\$210,277	\$157,454
Per Capita Revenue:	\$105	\$242	\$188
Per Capita Expenditures:	\$113	\$224	\$165
Revenues over (under) Expenditures:	-\$9,198	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	171.60%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$222,716	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$194	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$123,159	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$99,557	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$24.814	\$33,590	\$
Per Capita Debt:	\$22	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Tremont Township and Road & Bridge**

Unit Code: 090/180/01 County: Tazewell

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$678,919

Equalized Assessed Valuation: \$55,388,484

Population: 2,428

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$81,602

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$447,358</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$184</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$324,470</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$290,991</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$134</b>	\$242	\$188
Per Capita Expenditures:	<b>\$120</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$33,479</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>165.24%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$480,837</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$198</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$480,835</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$62.605</b>	\$33,590	\$
Per Capita Debt:	<b>\$26</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Trivoli Township and Road & Bridge**

Unit Code: 072/190/01 County: Peoria

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$489,248

Equalized Assessed Valuation: \$23,382,481

Population: 1,035

Employees:

    Full Time: \_\_\_\_\_

    Part Time: 10

    Salaries Paid: \$28,330

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$347,852	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$336	\$357	\$244
Revenue Collected During FY 13:	\$165,479	\$226,601	\$177,108
Expenditures During FY 13:	\$90,896	\$210,277	\$157,454
Per Capita Revenue:	\$160	\$242	\$188
Per Capita Expenditures:	\$88	\$224	\$165
Revenues over (under) Expenditures:	\$74,583	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	464.57%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$422,279	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$408	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$422,279	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Troy Township and Road & Bridge**

Unit Code: **099/180/01** County: **Will**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,308,940**

Equalized Assessed Valuation: **\$1,378,053,242**

Population: **45,991**

Employees:

Full Time: **13**

Part Time: **9**

Salaries Paid: **\$627,127**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$656,323</b>	\$2,491,364	\$1,940,592
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$96	\$61
Revenue Collected During FY 13:	<b>\$1,796,511</b>	\$2,581,524	\$1,824,286
Expenditures During FY 13:	<b>\$1,759,711</b>	\$2,486,740	\$1,886,663
Per Capita Revenue:	<b>\$39</b>	\$96	\$65
Per Capita Expenditures:	<b>\$38</b>	\$87	\$59
Revenues over (under) Expenditures:	<b>\$36,800</b>	\$94,784	\$89,789
Ratio of Fund Balance to Expenditures:	<b>39.39%</b>	123.45%	108.92%
Ending Fund Balance for FY 13:	<b>\$693,123</b>	\$2,605,111	\$1,972,999
Per Capita Ending Fund Balance:	<b>\$15</b>	\$106	\$62

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$26,294	\$
Total Unreserved Funds:	<b>\$</b>	\$46,791	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,111,043	\$777,734
Total Unrestricted Net Assets:	<b>\$693,123</b>	\$1,508,133	\$970,554



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$1,118,067</b>	\$815,167	\$
Per Capita Debt:	<b>\$24</b>	\$40	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.08%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$543,769	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$21	\$
Revenue Collected During FY 13:	\$	\$134,904	\$
Expenditures During FY 13:	\$	\$124,189	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$10,715	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	54.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$559,039	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Troy Grove Township and Road & Bridge**

Unit Code: 050/330/01 County: Lasalle

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$431,850

Equalized Assessed Valuation: \$30,393,022

Population: 1,316

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$72,853

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$205,405	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$156	\$357	\$244
Revenue Collected During FY 13:	\$232,247	\$226,601	\$177,108
Expenditures During FY 13:	\$254,629	\$210,277	\$157,454
Per Capita Revenue:	\$176	\$242	\$188
Per Capita Expenditures:	\$193	\$224	\$165
Revenues over (under) Expenditures:	-\$22,382	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	71.88%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$183,023	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$139	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$169,313	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$13,710	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$43,600</b>	\$33,590	\$
Per Capita Debt:	<b>\$33</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Truro Township and Road & Bridge**

Unit Code: **048/190/01** County: **Knox**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$425,337**

Equalized Assessed Valuation: **\$13,785,036**

Population: **900**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$61,006**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$355,434</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$395</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$204,418</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$233,165</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$227</b>	\$242	\$188
Per Capita Expenditures:	<b>\$259</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$28,747</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>152.08%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$354,607</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$394</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$328,767</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$25,840</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$20.937</b>	\$33,590	\$
Per Capita Debt:	<b>\$23</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Tunbridge Township and Road & Bridge**

Unit Code: 020/100/01 County: Dewitt

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$307,665

Equalized Assessed Valuation: \$16,469,688

Population: 784

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$67,183

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$201,183	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$257	\$357	\$244
Revenue Collected During FY 13:	\$192,099	\$226,601	\$177,108
Expenditures During FY 13:	\$221,548	\$210,277	\$157,454
Per Capita Revenue:	\$245	\$242	\$188
Per Capita Expenditures:	\$283	\$224	\$165
Revenues over (under) Expenditures:	-\$29,449	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	77.52%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$171,735	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$219	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$154,330	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$17,405	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Tuscola Township and Road & Bridge**

Unit Code: 021/090/01 County: Douglas

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,392,776

Equalized Assessed Valuation: \$91,441,514

Population: 5,273

Employees:

    Full Time: 4

    Part Time: 9

    Salaries Paid: \$214,339

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$1,228,458</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$233</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$586,010</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$537,309</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$111</b>	\$242	\$188
Per Capita Expenditures:	<b>\$102</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$48,701</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>237.57%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$1,276,461</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$242</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$1,276,461</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$53,735</b>	\$33,590	\$
Per Capita Debt:	<b>\$10</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Less Than 850,000**

**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**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$97,245</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$164</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$137,740</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$133,843</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$232</b>	\$242	\$188
Per Capita Expenditures:	<b>\$225</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$3,897</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>75.57%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$101,142</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$170</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$101,143</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$20,211</b>	\$33,590	\$
Per Capita Debt:	<b>\$34</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Tyrone Township and Road & Bridge**

Unit Code: 028/120/01 County: Franklin

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$297,205

Equalized Assessed Valuation: \$28,848,558

Population: 4,653

Employees:

    Full Time: 5

    Part Time: 9

    Salaries Paid: \$121,669

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$358,597	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$77	\$357	\$244
Revenue Collected During FY 13:	\$332,180	\$226,601	\$177,108
Expenditures During FY 13:	\$304,113	\$210,277	\$157,454
Per Capita Revenue:	\$71	\$242	\$188
Per Capita Expenditures:	\$65	\$224	\$165
Revenues over (under) Expenditures:	\$28,067	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	127.14%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$386,664	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$83	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$257,274	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$129,390	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Union Township and Road & Bridge**

Unit Code: 018/070/01 County: Cumberland

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$248,470

Equalized Assessed Valuation: \$8,679,997

Population: 700

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$47,495

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$237,409</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$339</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$183,143</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$170,977</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$262</b>	\$242	\$188
Per Capita Expenditures:	<b>\$244</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$12,166</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>152.12%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$260,088</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$372</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$164,845</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$95,242</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$21.230</b>	\$33,590	\$
Per Capita Debt:	<b>\$30</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Union Township and Road & Bridge**

Unit Code: **025/130/01** County: **Effingham**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$110,502**

Equalized Assessed Valuation: **\$10,309,822**

Population: **800**

Employees:

Full Time:

Part Time: **19**

Salaries Paid: **\$43,845**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$151,448</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$189</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$124,602</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$118,336</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$156</b>	\$242	\$188
Per Capita Expenditures:	<b>\$148</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$6,266</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>133.28%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$157,714</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$197</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$76,893</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$80,821</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Union Township and Road & Bridge**

Unit Code: **053/290/01** County: **Livingston**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$179,330**

Equalized Assessed Valuation: **\$33,645,958**

Population: **310**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$33,828**

**Blended Component Units**

Number Submitted = **1**  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$323,124</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$1,042</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$319,248</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$192,174</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$1,030</b>	\$242	\$188
Per Capita Expenditures:	<b>\$620</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$127,074</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>234.16%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$449,997</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$1,452</b>	\$381	\$266

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$186,797</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$263,200</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Union Township and Road & Bridge**

Unit Code: **029/220/01** County: **Fulton**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$325,246**

Equalized Assessed Valuation: **\$10,771,321**

Population: **1,008**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$27,747**

**Blended Component Units**

Number Submitted = **2**

Cemetery

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$270.111</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$268</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$124.569</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$100.448</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$124</b>	\$242	\$188
Per Capita Expenditures:	<b>\$100</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$24.121</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>292.92%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$294.232</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$292</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$193.201</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$101.031</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$16,455</b>	\$33,590	\$
Per Capita Debt:	<b>\$16</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Union Grove Township and Road & Bridge**

Unit Code: 098/210/01 County: Whiteside

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$298,263

Equalized Assessed Valuation: \$27,968,920

Population: 1,244

Employees:

    Full Time: 2

    Part Time: 7

    Salaries Paid: \$101,154

**Blended Component Units**

Number Submitted = 1  
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$103,828	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	\$83	\$357	\$244
Revenue Collected During FY 13:	\$282,053	\$226,601	\$177,108
Expenditures During FY 13:	\$234,599	\$210,277	\$157,454
Per Capita Revenue:	\$227	\$242	\$188
Per Capita Expenditures:	\$189	\$224	\$165
Revenues over (under) Expenditures:	\$47,454	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	64.49%	195.40%	162.41%
Ending Fund Balance for FY 13:	\$151,282	\$353,670	\$266,895
Per Capita Ending Fund Balance:	\$122	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,427	\$
Total Unreserved Funds:	\$	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$135,392	\$29,350
Total Unrestricted Net Assets:	\$151,282	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$76.430</b>	<b>\$33,590</b>	<b>\$</b>
Per Capita Debt:	<b>\$61</b>	<b>\$29</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	<b>\$10,666</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 13:	\$	<b>\$3</b>	<b>\$</b>
Revenue Collected During FY 13:	\$	<b>\$3,481</b>	<b>\$</b>
Expenditures During FY 13:	\$	<b>\$2,203</b>	<b>\$</b>
Per Capita Revenue:	\$	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	\$	<b>\$</b>	<b>\$</b>
Operating Income (loss):	\$	<b>\$1,279</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.68%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 13:	\$	<b>\$12,209</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	\$	<b>\$4</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Unity Township and Road & Bridge**

Unit Code: **074/070/01** County: **Piatt**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,022,482**

Equalized Assessed Valuation: **\$26,188,912**

Population: **1,660**

Employees:

    Full Time: **2**

    Part Time: **16**

    Salaries Paid: **\$102,933**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$650.048</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$392</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$368.067</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$344.631</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$222</b>	\$242	\$188
Per Capita Expenditures:	<b>\$208</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$23.436</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>195.42%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$673.484</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$406</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$434.384</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$239.100</b>	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$35.500</b>	\$33,590	\$
Per Capita Debt:	<b>\$21</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Urbana Township and Road & Bridge**

Unit Code: 010/300/01 County: Champaign

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,103,050

Equalized Assessed Valuation: \$89,063,260

Population: 8,061

Employees:

    Full Time: 2

    Part Time: 1

    Salaries Paid: \$219,387

**Blended Component Units**

Number Submitted = 1

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$997,405</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$124</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$490,914</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$553,580</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$61</b>	\$242	\$188
Per Capita Expenditures:	<b>\$69</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$62,666</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>168.85%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$934,739</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$116</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$1,324,026</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Ursa Township and Road & Bridge**

Unit Code: **001/230/01** County: **Adams**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$291,110**

Equalized Assessed Valuation: **\$16,979,713**

Population: **1,073**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$57,471**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$274,936</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$256</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$254,347</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$288,174</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$237</b>	\$242	\$188
Per Capita Expenditures:	<b>\$269</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$33,827</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>91.28%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$263,058</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$245</b>	\$381	\$266
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$186,938</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$58,032</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$18.088</b>	\$33,590	\$
Per Capita Debt:	<b>\$17</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Ustick Township and Road & Bridge**

Unit Code: **098/220/01** County: **Whiteside**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$118,500**

Equalized Assessed Valuation: **\$10,760,494**

Population: **624**

Employees:

    Full Time: **1**

    Part Time: **7**

    Salaries Paid: **\$48,110**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$133,747</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$214</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$122,889</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$135,560</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$197</b>	\$242	\$188
Per Capita Expenditures:	<b>\$217</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>-\$12,671</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>89.32%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$121,076</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$194</b>	\$381	\$266

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$121,076</b>	\$62,807	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$</b>	\$118,682	\$45,198



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	\$	\$33,590	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Utica Township and Road & Bridge**

Unit Code: **050/340/01** County: **Lasalle**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$389,587**

Equalized Assessed Valuation: **\$21,539,917**

Population: **2,052**

Employees:

    Full Time:

    Part Time: **18**

    Salaries Paid: **\$64,588**

**Blended Component Units**

Number Submitted = **1**

Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$292,372</b>	\$331,032	\$243,778
Per Capita Beginning Fund Balance:	<b>\$142</b>	\$357	\$244
Revenue Collected During FY 13:	<b>\$261,235</b>	\$226,601	\$177,108
Expenditures During FY 13:	<b>\$208,547</b>	\$210,277	\$157,454
Per Capita Revenue:	<b>\$127</b>	\$242	\$188
Per Capita Expenditures:	<b>\$102</b>	\$224	\$165
Revenues over (under) Expenditures:	<b>\$52,688</b>	\$16,324	\$13,775
Ratio of Fund Balance to Expenditures:	<b>152.62%</b>	195.40%	162.41%
Ending Fund Balance for FY 13:	<b>\$318,281</b>	\$353,670	\$266,895
Per Capita Ending Fund Balance:	<b>\$155</b>	\$381	\$266

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$32,427	\$
Total Unreserved Funds:	<b>\$</b>	\$62,807	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$211,582</b>	\$135,392	\$29,350
Total Unrestricted Net Assets:	<b>\$106,699</b>	\$118,682	\$45,198



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$55.797</b>	\$33,590	\$
Per Capita Debt:	<b>\$27</b>	\$29	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.01%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 13:	\$	\$10,666	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$3	\$
Revenue Collected During FY 13:	\$	\$3,481	\$
Expenditures During FY 13:	\$	\$2,203	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$1,279	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	8.68%	0.00%
Ending Retained Earnings for FY 13:	\$	\$12,209	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$