



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Dahlgren Township and Road & Bridge		
<b>Unit Code:</b>	033/040/01	<b>County:</b>	Hamilton
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$245,000		
<b>Equalized Assessed Valuation:</b>	\$8,350,710		
<b>Population:</b>	1,200		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$49,320	

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 14:	\$210,183	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$175	\$373	\$263
Revenue Collected During FY 14:	\$182,920	\$234,264	\$182,749
Expenditures During FY 14:	\$214,248	\$226,119	\$176,323
Per Capita Revenue:	\$152	\$245	\$196
Per Capita Expenditures:	\$179	\$235	\$191
Revenues over (under) Expenditures:	-\$31,328	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	83.48%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$178,855	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$149	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$178,885	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dakota Township and Road & Bridge		
Unit Code:	089/020/01	County:	Stephenson
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$220,400		
Equalized Assessed Valuation:	\$12,277,996		
Population:	815		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$33,338		

#### 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 14:	\$106,918	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$131	\$373	\$263
Revenue Collected During FY 14:	\$324,396	\$234,264	\$182,749
Expenditures During FY 14:	\$137,673	\$226,119	\$176,323
Per Capita Revenue:	\$398	\$245	\$196
Per Capita Expenditures:	\$169	\$235	\$191
Revenues over (under) Expenditures:	\$186,723	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	213.29%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$293,641	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$360	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$233,661	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$91,331	\$36,591	\$
Per Capita Debt:	\$112	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: Dale Township and Road & Bridge

Unit Code: 064/110/01 County: Mclean

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$1,202,730

Equalized Assessed Valuation: \$38,804,173

Population: 1,300

Employees:

    Full Time:

    Part Time: 15

    Salaries Paid: \$59,606

**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 14:	\$837,046	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$644	\$373	\$263
Revenue Collected During FY 14:	\$426,980	\$234,264	\$182,749
Expenditures During FY 14:	\$296,934	\$226,119	\$176,323
Per Capita Revenue:	\$328	\$245	\$196
Per Capita Expenditures:	\$228	\$235	\$191
Revenues over (under) Expenditures:	\$130,046	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	325.69%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$967,092	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$744	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$290,382	\$26,975	\$
Total Unreserved Funds:	\$676,710	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Dallas City Township and Road & Bridge**

Unit Code: **034/060/01** County: **Hancock**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$70,064**

Equalized Assessed Valuation: **\$9,285,043**

Population: **1,000**

Employees:

    Full Time: **7**

    Part Time:

    Salaries Paid: **\$18,282**

**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 14:	\$	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$	\$373	\$263
Revenue Collected During FY 14:	\$86,419	\$234,264	\$182,749
Expenditures During FY 14:	\$87,569	\$226,119	\$176,323
Per Capita Revenue:	\$86	\$245	\$196
Per Capita Expenditures:	\$88	\$235	\$191
Revenues over (under) Expenditures:	-\$1,150	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	-1.31%	181.73%	150.45%
Ending Fund Balance for FY 14:	-\$1,150	\$359,283	\$278,894
Per Capita Ending Fund Balance:	-\$1	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$188,140	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	<b>Danforth Township and Road &amp; Bridge</b>		
<b>Unit Code:</b>	038/100/01	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	2/28/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$491,913		
<b>Equalized Assessed Valuation:</b>	\$15,387,269		
<b>Population:</b>	951		
<b>Employees:</b>			
	<b>Full Time:</b>		1
	<b>Part Time:</b>		5
	<b>Salaries Paid:</b>		\$42,129

<b>Blended Component Units</b>	
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 14:	\$277,907	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$292	\$373	\$263
Revenue Collected During FY 14:	\$151,201	\$234,264	\$182,749
Expenditures During FY 14:	\$359,920	\$226,119	\$176,323
Per Capita Revenue:	\$159	\$245	\$196
Per Capita Expenditures:	\$378	\$235	\$191
Revenues over (under) Expenditures:	-\$208,719	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	33.12%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$119,188	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$125	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$119,188	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$50,000	\$36,591	\$
Per Capita Debt:	\$53	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 064/120/01      **County:** Mclean

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$752,050

**Equalized Assessed Valuation:** \$37,629,768

**Population:** 1,772

**Employees:**

**Full Time:**

**Part Time:** 12

**Salaries Paid:** \$66,432

**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 14:	\$319,782	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$180	\$373	\$263
Revenue Collected During FY 14:	\$307,729	\$234,264	\$182,749
Expenditures During FY 14:	\$319,477	\$226,119	\$176,323
Per Capita Revenue:	\$174	\$245	\$196
Per Capita Expenditures:	\$180	\$235	\$191
Revenues over (under) Expenditures:	-\$11,748	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	96.42%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$308,034	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$174	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$308,034	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$383,609	\$36,591	\$
Per Capita Debt:	\$216	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Danville Township and Road & Bridge		
<b>Unit Code:</b>	092/050/01	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,836,012		
<b>Equalized Assessed Valuation:</b>	\$204,835,754		
<b>Population:</b>	32,649		
<b>Employees:</b>			
	<b>Full Time:</b>		20
	<b>Part Time:</b>		3
	<b>Salaries Paid:</b>		\$906,052

<b>Blended Component Units</b>	
Number Submitted =	2
	Danville Township
	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 14:	\$2,561,697	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$78	\$129	\$64
Revenue Collected During FY 14:	\$2,351,156	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,144,636	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$72	\$120	\$69
Per Capita Expenditures:	\$66	\$115	\$61
Revenues over (under) Expenditures:	\$206,520	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	129.08%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,768,217	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$85	\$135	\$65

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,933,309	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$806,823	\$1,505,727	\$943,706



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$62,122	\$820,941	\$
Per Capita Debt:	\$2	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: 012/040/01 County: Clark

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$88,722

Equalized Assessed Valuation: \$4,041,003

Population: 315

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$10,451

**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 14:	\$125,824	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$399	\$373	\$263
Revenue Collected During FY 14:	\$53,133	\$234,264	\$182,749
Expenditures During FY 14:	\$63,807	\$226,119	\$176,323
Per Capita Revenue:	\$169	\$245	\$196
Per Capita Expenditures:	\$203	\$235	\$191
Revenues over (under) Expenditures:	-\$10,674	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	180.47%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$115,150	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$366	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$113,344	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,485	\$36,591	\$
Per Capita Debt:	\$27	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dawson Township and Road & Bridge		
Unit Code:	064/130/01	County:	Mclean
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$139,270		
Equalized Assessed Valuation:	\$29,213,121		
Population:	661		
Employees:			
	Full Time:		
	Part Time:	15	
	Salaries Paid:	\$51,827	

#### 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 14:	\$136,924	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$207	\$373	\$263
Revenue Collected During FY 14:	\$140,355	\$234,264	\$182,749
Expenditures During FY 14:	\$120,296	\$226,119	\$176,323
Per Capita Revenue:	\$212	\$245	\$196
Per Capita Expenditures:	\$182	\$235	\$191
Revenues over (under) Expenditures:	\$20,059	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	130.50%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$156,983	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$237	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$156,983	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 050/050/01 County: Lasalle

Fiscal Year End: 2/28/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$511,000

Equalized Assessed Valuation: \$110,583,500

Population: 1,508

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$46,283

#### 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 14:	\$344,048	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$228	\$373	\$263
Revenue Collected During FY 14:	\$307,834	\$234,264	\$182,749
Expenditures During FY 14:	\$422,127	\$226,119	\$176,323
Per Capita Revenue:	\$204	\$245	\$196
Per Capita Expenditures:	\$280	\$235	\$191
Revenues over (under) Expenditures:	-\$114,293	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	72.86%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$307,581	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$204	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$227,852	\$26,975	\$
Total Unreserved Funds:	\$79,729	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$77,826	\$36,591	\$
Per Capita Debt:	\$52	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	De Soto Township and Road & Bridge		
Unit Code:	039/040/01	County:	Jackson
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$186,293		
Equalized Assessed Valuation:	\$23,061,873		
Population:	2,388		
Employees:			
	Full Time:		4
	Part Time:		4
	Salaries Paid:		\$37,895

#### 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 14:	\$424,144	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$178	\$373	\$263
Revenue Collected During FY 14:	\$155,600	\$234,264	\$182,749
Expenditures During FY 14:	\$133,172	\$226,119	\$176,323
Per Capita Revenue:	\$65	\$245	\$196
Per Capita Expenditures:	\$56	\$235	\$191
Revenues over (under) Expenditures:	\$22,428	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	335.33%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$446,572	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$187	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$387,671	\$137,911	\$
Total Unrestricted Net Assets:	\$58,901	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,198	\$36,591	\$
Per Capita Debt:	\$9	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Decatur Township and Road & Bridge	
<b>Unit Code:</b>	055/030/01	<b>County:</b> Macon
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$2,675,102	
<b>Equalized Assessed Valuation:</b>	\$486,691,043	
<b>Population:</b>	58,355	
<b>Employees:</b>		
	<b>Full Time:</b>	20
	<b>Part Time:</b>	18
	<b>Salaries Paid:</b>	\$724,666

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 14:	\$1,191,478	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$20	\$129	\$64
Revenue Collected During FY 14:	\$2,024,526	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,933,744	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$35	\$120	\$69
Per Capita Expenditures:	\$33	\$115	\$61
Revenues over (under) Expenditures:	\$90,782	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	88.44%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,710,157	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$29	\$135	\$65

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,158,756	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$551,401	\$1,505,727	\$943,706



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Decker Township and Road & Bridge	
<b>Unit Code:</b>	080/030/01	<b>County:</b> Richland
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$217,200	
<b>Equalized Assessed Valuation:</b>	\$3,971,214	
<b>Population:</b>	406	
<b>Employees:</b>		
	<b>Full Time:</b>	7
	<b>Part Time:</b>	3
	<b>Salaries Paid:</b>	\$17,611

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 14:	\$162,795	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$401	\$373	\$263
Revenue Collected During FY 14:	\$113,276	\$234,264	\$182,749
Expenditures During FY 14:	\$145,107	\$226,119	\$176,323
Per Capita Revenue:	\$279	\$245	\$196
Per Capita Expenditures:	\$357	\$235	\$191
Revenues over (under) Expenditures:	-\$31,831	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	90.25%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$130,964	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$323	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$130,412	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Deer Creek Township and Road & Bridge		
<b>Unit Code:</b>	090/030/01	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$393,675		
<b>Equalized Assessed Valuation:</b>	\$28,986,214		
<b>Population:</b>	1,383		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$61,370	

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 14:	\$503,691	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$364	\$373	\$263
Revenue Collected During FY 14:	\$243,566	\$234,264	\$182,749
Expenditures During FY 14:	\$209,225	\$226,119	\$176,323
Per Capita Revenue:	\$176	\$245	\$196
Per Capita Expenditures:	\$151	\$235	\$191
Revenues over (under) Expenditures:	\$34,341	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	257.15%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$538,032	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$389	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$153,307	\$137,911	\$
Total Unrestricted Net Assets:	\$98,650	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

**Unit Name:** Deer Park Township and Road & Bridge

**Unit Code:** 050/060/01      **County:** LaSalle

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$284,250

**Equalized Assessed Valuation:** \$24,323,492

**Population:** 492

**Employees:**

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

**Part Time:** 12

**Salaries Paid:** \$29,329

**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 14:	\$169,957	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$345	\$373	\$263
Revenue Collected During FY 14:	\$173,312	\$234,264	\$182,749
Expenditures During FY 14:	\$205,717	\$226,119	\$176,323
Per Capita Revenue:	\$352	\$245	\$196
Per Capita Expenditures:	\$418	\$235	\$191
Revenues over (under) Expenditures:	-\$32,405	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	66.79%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$137,405	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$279	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$96,141	\$137,911	\$
Total Unrestricted Net Assets:	\$41,265	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$52,344	\$36,591	\$
Per Capita Debt:	\$106	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: 029/070/01 County: Fulton

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$61,449

Equalized Assessed Valuation: \$5,295,103

Population: 261

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$16,807

**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 14:	\$158,370	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$607	\$373	\$263
Revenue Collected During FY 14:	\$88,465	\$234,264	\$182,749
Expenditures During FY 14:	\$61,449	\$226,119	\$176,323
Per Capita Revenue:	\$339	\$245	\$196
Per Capita Expenditures:	\$235	\$235	\$191
Revenues over (under) Expenditures:	\$27,016	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	301.69%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$185,386	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$710	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$185,386	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

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

Unit Code: 039/030/01 County: Jackson

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$40,964

Equalized Assessed Valuation: \$6,939,197

Population: 153

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**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 14:	\$111,733	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$730	\$373	\$263
Revenue Collected During FY 14:	\$40,447	\$234,264	\$182,749
Expenditures During FY 14:	\$33,733	\$226,119	\$176,323
Per Capita Revenue:	\$264	\$245	\$196
Per Capita Expenditures:	\$220	\$235	\$191
Revenues over (under) Expenditures:	\$6,714	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	351.13%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$118,447	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$774	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$118,210	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Dekalb Township and Road & Bridge	
<b>Unit Code:</b>	019/040/01	<b>County:</b> Dekalb
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$3,777,871	
<b>Equalized Assessed Valuation:</b>	\$602,861,719	
<b>Population:</b>	43,000	
<b>Employees:</b>		
	<b>Full Time:</b>	10
	<b>Part Time:</b>	4
	<b>Salaries Paid:</b>	\$537,424

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 14:	\$2,494,080	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$58	\$129	\$64
Revenue Collected During FY 14:	\$2,042,047	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,106,386	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$47	\$120	\$69
Per Capita Expenditures:	\$49	\$115	\$61
Revenues over (under) Expenditures:	-\$64,339	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	103.44%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,178,864	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$51	\$135	\$65

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,817,778	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$119,665	\$1,505,727	\$943,706



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Delavan Township and Road & Bridge		
<b>Unit Code:</b>	090/040/01	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$353,549		
<b>Equalized Assessed Valuation:</b>	\$33,602,155		
<b>Population:</b>	2,200		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$40,323	

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 14:	\$303,813	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$138	\$373	\$263
Revenue Collected During FY 14:	\$208,271	\$234,264	\$182,749
Expenditures During FY 14:	\$230,986	\$226,119	\$176,323
Per Capita Revenue:	\$95	\$245	\$196
Per Capita Expenditures:	\$105	\$235	\$191
Revenues over (under) Expenditures:	-\$22,715	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	121.69%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$281,098	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$128	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$22,315	\$137,911	\$
Total Unrestricted Net Assets:	\$258,783	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$61,768	\$36,591	\$
Per Capita Debt:	\$28	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: 071/040/01 County: Ogle

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$537,435

Equalized Assessed Valuation: \$109,389,965

Population: 989

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$42,632

**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 14:	\$1,260,072	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,274	\$373	\$263
Revenue Collected During FY 14:	\$513,803	\$234,264	\$182,749
Expenditures During FY 14:	\$238,946	\$226,119	\$176,323
Per Capita Revenue:	\$520	\$245	\$196
Per Capita Expenditures:	\$242	\$235	\$191
Revenues over (under) Expenditures:	\$274,857	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	642.37%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,534,929	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,552	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,498,248	\$137,911	\$
Total Unrestricted Net Assets:	\$36,681	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$18,899	\$36,591	\$
Per Capita Debt:	\$19	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Denison Township and Road & Bridge	
<b>Unit Code:</b>	051/050/01	<b>County:</b> Lawrence
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$419,305	
<b>Equalized Assessed Valuation:</b>	\$14,035,993	
<b>Population:</b>	1,806	
<b>Employees:</b>		
	<b>Full Time:</b>	2
	<b>Part Time:</b>	7
	<b>Salaries Paid:</b>	\$60,132

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 14:	\$377,307	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$209	\$373	\$263
Revenue Collected During FY 14:	\$271,909	\$234,264	\$182,749
Expenditures During FY 14:	\$372,601	\$226,119	\$176,323
Per Capita Revenue:	\$151	\$245	\$196
Per Capita Expenditures:	\$206	\$235	\$191
Revenues over (under) Expenditures:	-\$100,692	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	74.24%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$276,615	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$153	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$275,618	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 028/050/01      **County:** Franklin

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$665,531

**Equalized Assessed Valuation:** \$40,175,112

**Population:** 5,202

**Employees:**

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

**Part Time:** 22

**Salaries Paid:** \$132,202

**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 14:	\$1,236,661	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$238	\$373	\$263
Revenue Collected During FY 14:	\$455,080	\$234,264	\$182,749
Expenditures During FY 14:	\$405,369	\$226,119	\$176,323
Per Capita Revenue:	\$87	\$245	\$196
Per Capita Expenditures:	\$78	\$235	\$191
Revenues over (under) Expenditures:	\$49,711	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	317.33%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,286,372	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$247	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,202,214	\$137,911	\$
Total Unrestricted Net Assets:	\$84,158	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$19,052	\$36,591	\$
Per Capita Debt:	\$4	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Denver Township and Road & Bridge		
Unit Code:	080/040/01	County:	Richland
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$113,735		
Equalized Assessed Valuation:	\$5,580,637		
Population:	414		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$29,930	

#### 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 14:	\$124,600	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$301	\$373	\$263
Revenue Collected During FY 14:	\$119,356	\$234,264	\$182,749
Expenditures During FY 14:	\$106,287	\$226,119	\$176,323
Per Capita Revenue:	\$288	\$245	\$196
Per Capita Expenditures:	\$257	\$235	\$191
Revenues over (under) Expenditures:	\$13,069	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	129.53%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$137,669	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$333	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,698	\$137,911	\$
Total Unrestricted Net Assets:	\$21,968	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,322	\$36,591	\$
Per Capita Debt:	\$37	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Derinda Township and Road & Bridge	
<b>Unit Code:</b>	043/040/01	<b>County:</b> Jo Daviess
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$331,543	
<b>Equalized Assessed Valuation:</b>	\$8,754,994	
<b>Population:</b>	321	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	8
	<b>Salaries Paid:</b>	\$31,082

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 14:	\$185,963	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$579	\$373	\$263
Revenue Collected During FY 14:	\$211,818	\$234,264	\$182,749
Expenditures During FY 14:	\$310,355	\$226,119	\$176,323
Per Capita Revenue:	\$660	\$245	\$196
Per Capita Expenditures:	\$967	\$235	\$191
Revenues over (under) Expenditures:	-\$98,537	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	38.45%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$119,344	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$372	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,113	\$137,911	\$
Total Unrestricted Net Assets:	\$29,231	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$40,000	\$36,591	\$
Per Capita Debt:	\$125	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **075/050/01** County: **Pike**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$164,585**

Equalized Assessed Valuation: **\$4,527,551**

Population: **274**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$27,418**

**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 14:	\$96,301	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$351	\$373	\$263
Revenue Collected During FY 14:	\$103,310	\$234,264	\$182,749
Expenditures During FY 14:	\$64,418	\$226,119	\$176,323
Per Capita Revenue:	\$377	\$245	\$196
Per Capita Expenditures:	\$235	\$235	\$191
Revenues over (under) Expenditures:	\$38,892	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	209.87%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$135,193	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$493	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$9,256	\$137,911	\$
Total Unrestricted Net Assets:	\$125,645	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Detroit Township and Road & Bridge	
<b>Unit Code:</b>	075/060/01	<b>County:</b> Pike
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$191,537	
<b>Equalized Assessed Valuation:</b>	\$5,198,071	
<b>Population:</b>	282	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	7
	<b>Salaries Paid:</b>	\$18,509

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 14:	\$128,134	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$454	\$373	\$263
Revenue Collected During FY 14:	\$90,090	\$234,264	\$182,749
Expenditures During FY 14:	\$75,282	\$226,119	\$176,323
Per Capita Revenue:	\$319	\$245	\$196
Per Capita Expenditures:	\$267	\$235	\$191
Revenues over (under) Expenditures:	\$14,808	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	189.88%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$142,942	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$507	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$97,469	\$137,911	\$
Total Unrestricted Net Assets:	\$45,473	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Dewitt Township and Road & Bridge		
<b>Unit Code:</b>	020/040/01	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$228,181		
<b>Equalized Assessed Valuation:</b>	\$18,829,111		
<b>Population:</b>	465		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	4	
	<b>Salaries Paid:</b>	\$39,222	

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 14:	\$690,594	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,485	\$373	\$263
Revenue Collected During FY 14:	\$159,720	\$234,264	\$182,749
Expenditures During FY 14:	\$93,066	\$226,119	\$176,323
Per Capita Revenue:	\$343	\$245	\$196
Per Capita Expenditures:	\$200	\$235	\$191
Revenues over (under) Expenditures:	\$66,654	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	813.67%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$757,248	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,628	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$757,248	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **090/050/01** County: **Tazewell**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$276,056**

Equalized Assessed Valuation: **\$23,170,552**

Population: **972**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$39,952**

**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 14:	\$221,766	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$228	\$373	\$263
Revenue Collected During FY 14:	\$149,924	\$234,264	\$182,749
Expenditures During FY 14:	\$179,953	\$226,119	\$176,323
Per Capita Revenue:	\$154	\$245	\$196
Per Capita Expenditures:	\$185	\$235	\$191
Revenues over (under) Expenditures:	-\$30,029	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	106.55%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$191,737	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$197	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$77,457	\$137,911	\$
Total Unrestricted Net Assets:	\$114,280	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$51,596	\$36,591	\$
Per Capita Debt:	\$53	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dimmick Township and Road & Bridge	
Unit Code:	050/070/01	County: Lasalle
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$650,698	
Equalized Assessed Valuation:	\$60,100,500	
Population:	737	
Employees:		
Full Time:	1	
Part Time:	11	
Salaries Paid:	\$70,667	

#### 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 14:	\$387,830	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$526	\$373	\$263
Revenue Collected During FY 14:	\$413,965	\$234,264	\$182,749
Expenditures During FY 14:	\$360,770	\$226,119	\$176,323
Per Capita Revenue:	\$562	\$245	\$196
Per Capita Expenditures:	\$490	\$235	\$191
Revenues over (under) Expenditures:	\$53,195	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	122.25%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$441,025	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$598	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$411,218	\$137,911	\$
Total Unrestricted Net Assets:	\$29,805	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Divernon Township and Road & Bridge		
<b>Unit Code:</b>	083/110/01	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,017,224		
<b>Equalized Assessed Valuation:</b>	\$27,208,571		
<b>Population:</b>	1,510		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$75,165	

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 14:	\$160,595	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$106	\$373	\$263
Revenue Collected During FY 14:	\$301,739	\$234,264	\$182,749
Expenditures During FY 14:	\$274,526	\$226,119	\$176,323
Per Capita Revenue:	\$200	\$245	\$196
Per Capita Expenditures:	\$182	\$235	\$191
Revenues over (under) Expenditures:	\$27,213	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	68.41%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$187,808	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$124	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$187,807	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **027/030/01** County: **Ford**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$506,375**

Equalized Assessed Valuation: **\$15,174,742**

Population: **642**

Employees:

    Full Time: **1**

    Part Time: **15**

    Salaries Paid: **\$80,767**

**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 14:	\$406,277	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$633	\$373	\$263
Revenue Collected During FY 14:	\$307,509	\$234,264	\$182,749
Expenditures During FY 14:	\$152,870	\$226,119	\$176,323
Per Capita Revenue:	\$479	\$245	\$196
Per Capita Expenditures:	\$238	\$235	\$191
Revenues over (under) Expenditures:	\$154,639	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	366.92%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$560,916	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$874	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$406,277	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 052/070/01 County: Lee

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,593,478

Equalized Assessed Valuation: \$202,136,450

Population: 17,993

Employees:

Full Time: 5

Part Time: 10

Salaries Paid: \$344,531

#### 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 14:	\$1,403,000	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$78	\$129	\$64
Revenue Collected During FY 14:	\$1,038,201	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,316,099	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$58	\$120	\$69
Per Capita Expenditures:	\$73	\$115	\$61
Revenues over (under) Expenditures:	-\$277,898	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	85.49%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,125,102	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$63	\$135	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$778,924	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$346,178	\$1,505,727	\$943,706



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 041/040/01      **County:** Jefferson

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$343,230

**Equalized Assessed Valuation:** \$27,654,719

**Population:** 2,720

**Employees:**

**Full Time:** 3

**Part Time:** 9

**Salaries Paid:** \$101,037

**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 14:	\$406,334	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$149	\$373	\$263
Revenue Collected During FY 14:	\$281,348	\$234,264	\$182,749
Expenditures During FY 14:	\$278,298	\$226,119	\$176,323
Per Capita Revenue:	\$103	\$245	\$196
Per Capita Expenditures:	\$102	\$235	\$191
Revenues over (under) Expenditures:	\$3,050	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	147.10%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$409,384	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$151	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$315,865	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: 012/050/01 County: Clark

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$45,030

Equalized Assessed Valuation: \$10,056,649

Population: 353

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**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 14:	\$96,640	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$274	\$373	\$263
Revenue Collected During FY 14:	\$44,072	\$234,264	\$182,749
Expenditures During FY 14:	\$29,284	\$226,119	\$176,323
Per Capita Revenue:	\$125	\$245	\$196
Per Capita Expenditures:	\$83	\$235	\$191
Revenues over (under) Expenditures:	\$14,788	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	380.51%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$111,428	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$316	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$111,428	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 070/010/01      **County:** Moultrie

**Fiscal Year End:** 3/28/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$433,550

**Equalized Assessed Valuation:** \$17,621,406

**Population:** 925

**Employees:**

<b>Full Time:</b>	1
<b>Part Time:</b>	9
<b>Salaries Paid:</b>	\$70,546

**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 14:	\$406,681	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$440	\$373	\$263
Revenue Collected During FY 14:	\$339,306	\$234,264	\$182,749
Expenditures During FY 14:	\$596,486	\$226,119	\$176,323
Per Capita Revenue:	\$367	\$245	\$196
Per Capita Expenditures:	\$645	\$235	\$191
Revenues over (under) Expenditures:	-\$257,180	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	41.83%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$249,501	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$270	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$397,955	\$137,911	\$
Total Unrestricted Net Assets:	-\$148,454	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Dorchester Township and Road & Bridge	
<b>Unit Code:</b>	056/090/01	<b>County:</b> Macoupin
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$203,900	
<b>Equalized Assessed Valuation:</b>	\$16,036,775	
<b>Population:</b>	1,552	
<b>Employees:</b>		
	<b>Full Time:</b>	8
	<b>Part Time:</b>	2
	<b>Salaries Paid:</b>	\$4,499,112

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 14:	\$281,040	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$181	\$373	\$263
Revenue Collected During FY 14:	\$204,431	\$234,264	\$182,749
Expenditures During FY 14:	\$284,500	\$226,119	\$176,323
Per Capita Revenue:	\$132	\$245	\$196
Per Capita Expenditures:	\$183	\$235	\$191
Revenues over (under) Expenditures:	-\$80,069	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	70.64%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$200,971	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$129	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$270,824	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Dorr Township and Road & Bridge		
<b>Unit Code:</b>	063/060/01	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,100,220		
<b>Equalized Assessed Valuation:</b>	\$465,554,463		
<b>Population:</b>	20,911		
<b>Employees:</b>			
	<b>Full Time:</b>		5
	<b>Part Time:</b>		3
	<b>Salaries Paid:</b>		\$545,322

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 14:	\$995,465	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$48	\$129	\$64
Revenue Collected During FY 14:	\$1,767,401	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,969,491	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$85	\$120	\$69
Per Capita Expenditures:	\$94	\$115	\$61
Revenues over (under) Expenditures:	-\$202,090	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	40.28%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$793,375	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$38	\$135	\$65

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$423,597	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$369,778	\$1,505,727	\$943,706



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 025/030/01      **County:** Effingham

**Fiscal Year End:** 12/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$1,402,310

**Equalized Assessed Valuation:** \$245,840,241

**Population:** 12,700

**Employees:**

<b>Full Time:</b>	5
<b>Part Time:</b>	10
<b>Salaries Paid:</b>	\$192,131

**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 14:	\$1,147,288	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$90	\$373	\$263
Revenue Collected During FY 14:	\$540,403	\$234,264	\$182,749
Expenditures During FY 14:	\$397,411	\$226,119	\$176,323
Per Capita Revenue:	\$43	\$245	\$196
Per Capita Expenditures:	\$31	\$235	\$191
Revenues over (under) Expenditures:	\$142,992	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	324.67%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,290,280	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$102	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,122,746	\$137,911	\$
Total Unrestricted Net Assets:	\$167,534	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 012/060/01      **County:** Clark

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$30,072

**Equalized Assessed Valuation:** \$2,834,365

**Population:** 168

**Employees:**

**Full Time:**

**Part Time:** 3

**Salaries Paid:** \$4,156

**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 14:	\$104,558	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$622	\$373	\$263
Revenue Collected During FY 14:	\$48,515	\$234,264	\$182,749
Expenditures During FY 14:	\$42,648	\$226,119	\$176,323
Per Capita Revenue:	\$289	\$245	\$196
Per Capita Expenditures:	\$254	\$235	\$191
Revenues over (under) Expenditures:	\$5,867	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	258.92%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$110,425	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$657	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$154,374	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Douglas Township and Road & Bridge		
Unit Code:	038/110/01	County:	Iroquois
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$270,750		
Equalized Assessed Valuation:	\$35,060,115		
Population:	2,104		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$52,047		

#### 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 14:	\$384,273	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$183	\$373	\$263
Revenue Collected During FY 14:	\$169,768	\$234,264	\$182,749
Expenditures During FY 14:	\$181,055	\$226,119	\$176,323
Per Capita Revenue:	\$81	\$245	\$196
Per Capita Expenditures:	\$86	\$235	\$191
Revenues over (under) Expenditures:	-\$11,287	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	206.01%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$372,986	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$177	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$372,986	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **006/060/01** County: **Bureau**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$459,700**

Equalized Assessed Valuation: **\$15,998,575**

Population: **550**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$54,118**

**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 14:	\$485,306	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$882	\$373	\$263
Revenue Collected During FY 14:	\$178,032	\$234,264	\$182,749
Expenditures During FY 14:	\$147,823	\$226,119	\$176,323
Per Capita Revenue:	\$324	\$245	\$196
Per Capita Expenditures:	\$269	\$235	\$191
Revenues over (under) Expenditures:	\$30,209	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	348.74%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$515,515	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$937	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$619,706	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	<b>Downers Grove Township and Road &amp; Bridge</b>	
<b>Unit Code:</b>	022/030/01	<b>County:</b> Dupage
<b>Fiscal Year End:</b>	3/1/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$4,882,180	
<b>Equalized Assessed Valuation:</b>	\$6,625,405,588	
<b>Population:</b>	150,000	
<b>Employees:</b>		
	<b>Full Time:</b>	32
	<b>Part Time:</b>	14
	<b>Salaries Paid:</b>	\$2,002,108

<b>Blended Component Units</b>
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 14:	\$2,440,034	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$16	\$129	\$64
Revenue Collected During FY 14:	\$4,786,530	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$4,194,848	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$32	\$120	\$69
Per Capita Expenditures:	\$28	\$115	\$61
Revenues over (under) Expenditures:	\$591,682	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	72.27%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,031,716	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$20	\$135	\$65

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,298,084	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,458,682	\$1,505,727	\$943,706



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 064/140/01      **County:** Mclean

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$704,903

**Equalized Assessed Valuation:** \$32,620,449

**Population:** 1,079

**Employees:**

**Full Time:**

**Part Time:** 16

**Salaries Paid:** \$66,875

**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 14:	\$450,454	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$417	\$373	\$263
Revenue Collected During FY 14:	\$235,303	\$234,264	\$182,749
Expenditures During FY 14:	\$244,975	\$226,119	\$176,323
Per Capita Revenue:	\$218	\$245	\$196
Per Capita Expenditures:	\$227	\$235	\$191
Revenues over (under) Expenditures:	-\$9,672	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	179.93%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$440,782	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$409	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$324,507	\$137,911	\$
Total Unrestricted Net Assets:	\$116,275	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Drummer Township and Road & Bridge		
Unit Code:	027/040/01	County:	Ford
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$487,005		
Equalized Assessed Valuation:	\$66,834,145		
Population:	4,023		
Employees:			
Full Time:	7		
Part Time:	5		
Salaries Paid:	\$88,861		

#### 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 14:	\$504,071	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$125	\$373	\$263
Revenue Collected During FY 14:	\$209,859	\$234,264	\$182,749
Expenditures During FY 14:	\$188,381	\$226,119	\$176,323
Per Capita Revenue:	\$52	\$245	\$196
Per Capita Expenditures:	\$47	\$235	\$191
Revenues over (under) Expenditures:	\$21,478	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	278.98%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$525,549	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$131	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$525,549	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **081/090/01** County: **Rock Island**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$314,360**

Equalized Assessed Valuation: **\$16,526,705**

Population: **797**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$64,448**

**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 14:	\$255,981	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$321	\$373	\$263
Revenue Collected During FY 14:	\$196,569	\$234,264	\$182,749
Expenditures During FY 14:	\$156,194	\$226,119	\$176,323
Per Capita Revenue:	\$247	\$245	\$196
Per Capita Expenditures:	\$196	\$235	\$191
Revenues over (under) Expenditures:	\$40,375	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	189.74%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$296,356	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$372	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$177,728	\$137,911	\$
Total Unrestricted Net Assets:	\$118,628	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 064/150/01      **County:** Mclean

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$732,154

**Equalized Assessed Valuation:** \$66,828,976

**Population:** 1,600

**Employees:**

**Full Time:**

**Part Time:** 14

**Salaries Paid:** \$77,476

**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 14:	\$640,657	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$400	\$373	\$263
Revenue Collected During FY 14:	\$363,349	\$234,264	\$182,749
Expenditures During FY 14:	\$394,758	\$226,119	\$176,323
Per Capita Revenue:	\$227	\$245	\$196
Per Capita Expenditures:	\$247	\$235	\$191
Revenues over (under) Expenditures:	-\$31,409	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	152.15%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$600,606	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$375	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$600,606	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$54,610	\$36,591	\$
Per Capita Debt:	\$34	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Dry Point Township and Road & Bridge	
<b>Unit Code:</b>	086/050/01	<b>County:</b> Shelby
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$124,789	
<b>Equalized Assessed Valuation:</b>	\$6,959,943	
<b>Population:</b>	1,085	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	11
	<b>Salaries Paid:</b>	\$32,720

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 14:	\$144,682	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$133	\$373	\$263
Revenue Collected During FY 14:	\$95,532	\$234,264	\$182,749
Expenditures During FY 14:	\$114,565	\$226,119	\$176,323
Per Capita Revenue:	\$88	\$245	\$196
Per Capita Expenditures:	\$106	\$235	\$191
Revenues over (under) Expenditures:	-\$19,033	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	109.67%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$125,649	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$116	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,356	\$137,911	\$
Total Unrestricted Net Assets:	\$52,293	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 095/050/01      **County:** Washington

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$199,686

**Equalized Assessed Valuation:** \$7,792,654

**Population:** 748

**Employees:**

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

**Part Time:** \_\_\_\_\_ 8

**Salaries Paid:** \_\_\_\_\_ \$36,993

**Blended Component Units**

Number Submitted = 2

Dubois Township

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 14:	\$91,079	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$122	\$373	\$263
Revenue Collected During FY 14:	\$122,031	\$234,264	\$182,749
Expenditures During FY 14:	\$103,257	\$226,119	\$176,323
Per Capita Revenue:	\$163	\$245	\$196
Per Capita Expenditures:	\$138	\$235	\$191
Revenues over (under) Expenditures:	\$18,774	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	106.39%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$109,853	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$147	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$109,853	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Duncan Township and Road & Bridge		
Unit Code:	066/020/01	County:	Mercer
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$189,325		
Equalized Assessed Valuation:	\$8,387,863		
Population:	272		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$37,182	

#### 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 14:	\$141,367	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$520	\$373	\$263
Revenue Collected During FY 14:	\$154,699	\$234,264	\$182,749
Expenditures During FY 14:	\$132,205	\$226,119	\$176,323
Per Capita Revenue:	\$569	\$245	\$196
Per Capita Expenditures:	\$486	\$235	\$191
Revenues over (under) Expenditures:	\$22,494	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	123.94%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$163,861	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$602	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$162,861	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Dundee Township and Road & Bridge	
<b>Unit Code:</b>	045/070/01	<b>County:</b> Kane
<b>Fiscal Year End:</b>	3/1/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$5,673,797	
<b>Equalized Assessed Valuation:</b>	\$1,406,976,901	
<b>Population:</b>	64,200	
<b>Employees:</b>		
	<b>Full Time:</b>	18
	<b>Part Time:</b>	5
	<b>Salaries Paid:</b>	\$954,619

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 14:	\$4,294,178	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$67	\$129	\$64
Revenue Collected During FY 14:	\$2,483,112	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$3,026,415	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$39	\$120	\$69
Per Capita Expenditures:	\$47	\$115	\$61
Revenues over (under) Expenditures:	-\$543,303	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	123.94%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,750,875	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$58	\$135	\$65

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$4,105,404	\$1,505,727	\$943,706



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,910,000	\$820,941	\$
Per Capita Debt:	\$108	\$42	\$
General Obligation Debt over EAV:	0.49%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	<b>Dunham Township and Road &amp; Bridge</b>		
<b>Unit Code:</b>	063/070/01	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$606,514		
<b>Equalized Assessed Valuation:</b>	\$59,760,266		
<b>Population:</b>	2,844		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$209,505	

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

**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 14:	\$940,043	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$331	\$373	\$263
Revenue Collected During FY 14:	\$596,509	\$234,264	\$182,749
Expenditures During FY 14:	\$1,050,165	\$226,119	\$176,323
Per Capita Revenue:	\$210	\$245	\$196
Per Capita Expenditures:	\$369	\$235	\$191
Revenues over (under) Expenditures:	-\$453,656	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	43.41%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$455,864	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$160	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$561,693	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$994,824	\$36,591	\$
Per Capita Debt:	\$350	\$29	\$
General Obligation Debt over EAV:	1.57%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 043/050/01      **County:** Jo Daviess

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$493,545

**Equalized Assessed Valuation:** \$82,122,187

**Population:** 3,820

**Employees:**

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

**Part Time:** 13

**Salaries Paid:** \$47,006

**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 14:	\$450,658	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$118	\$373	\$263
Revenue Collected During FY 14:	\$278,442	\$234,264	\$182,749
Expenditures During FY 14:	\$252,953	\$226,119	\$176,323
Per Capita Revenue:	\$73	\$245	\$196
Per Capita Expenditures:	\$66	\$235	\$191
Revenues over (under) Expenditures:	\$25,489	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	188.24%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$476,147	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$125	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$211,130	\$137,911	\$
Total Unrestricted Net Assets:	\$249,943	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$143,075	\$820,941	\$
Per Capita Debt:	\$2	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$104,611	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1	\$22	\$
Revenue Collected During FY 14:	\$95,707	\$107,980	\$
Expenditures During FY 14:	\$87,730	\$92,214	\$
Per Capita Revenue:	\$1	\$4	\$
Per Capita Expenditures:	\$1	\$3	\$
Operating Income (loss):	\$7,977	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	123.89%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$108,685	\$579,995	\$
Per Capita Ending Retained Earnings:	\$1	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	<b>Durand Township and Road &amp; Bridge</b>		
<b>Unit Code:</b>	101/030/01	<b>County:</b>	Winnebago
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$451,054		
<b>Equalized Assessed Valuation:</b>	\$38,134,217		
<b>Population:</b>	2,394		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$51,902	

<b>Blended Component Units</b>
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 14:	\$317,059	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$132	\$373	\$263
Revenue Collected During FY 14:	\$172,019	\$234,264	\$182,749
Expenditures During FY 14:	\$286,799	\$226,119	\$176,323
Per Capita Revenue:	\$72	\$245	\$196
Per Capita Expenditures:	\$120	\$235	\$191
Revenues over (under) Expenditures:	-\$114,780	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	108.00%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$309,740	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$129	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$163,514	\$137,911	\$
Total Unrestricted Net Assets:	\$146,226	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$87,312	\$36,591	\$
Per Capita Debt:	\$36	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Durham Township and Road & Bridge		
<b>Unit Code:</b>	034/070/01	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$136,620		
<b>Equalized Assessed Valuation:</b>	\$8,821,767		
<b>Population:</b>	302		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$47,396	

Blended Component Units
Number Submitted = 2
OTHER TOWN FUNDS
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 14:	\$142,390	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$471	\$373	\$263
Revenue Collected During FY 14:	\$144,275	\$234,264	\$182,749
Expenditures During FY 14:	\$138,892	\$226,119	\$176,323
Per Capita Revenue:	\$478	\$245	\$196
Per Capita Expenditures:	\$460	\$235	\$191
Revenues over (under) Expenditures:	\$5,383	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	106.39%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$147,773	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$489	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$131,512	\$137,911	\$
Total Unrestricted Net Assets:	\$16,260	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	<b>Dwight Township and Road &amp; Bridge</b>	
<b>Unit Code:</b>	053/070/01	<b>County:</b> Livingston
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$596,017	
<b>Equalized Assessed Valuation:</b>	\$66,898,728	
<b>Population:</b>	4,494	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	14
	<b>Salaries Paid:</b>	\$92,340

<b>Blended Component Units</b>
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 14:	\$683,195	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$152	\$373	\$263
Revenue Collected During FY 14:	\$306,993	\$234,264	\$182,749
Expenditures During FY 14:	\$272,463	\$226,119	\$176,323
Per Capita Revenue:	\$68	\$245	\$196
Per Capita Expenditures:	\$61	\$235	\$191
Revenues over (under) Expenditures:	\$34,530	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	263.42%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$717,725	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$160	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$411,111	\$137,911	\$
Total Unrestricted Net Assets:	\$398,191	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,549	\$36,591	\$
Per Capita Debt:	\$1	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Eagle Township and Road & Bridge		
Unit Code:	050/080/01	County:	Lasalle
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$337,262		
Equalized Assessed Valuation:	\$25,848,033		
Population:	1,697		
Employees:			
Full Time:			1
Part Time:			12
Salaries Paid:			\$60,186

#### 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 14:	\$299,460	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$176	\$373	\$263
Revenue Collected During FY 14:	\$182,531	\$234,264	\$182,749
Expenditures During FY 14:	\$221,891	\$226,119	\$176,323
Per Capita Revenue:	\$108	\$245	\$196
Per Capita Expenditures:	\$131	\$235	\$191
Revenues over (under) Expenditures:	-\$39,360	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	117.22%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$260,100	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$153	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$177,434	\$137,911	\$
Total Unrestricted Net Assets:	\$82,666	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Eagle Creek Township and Road & Bridge		
<b>Unit Code:</b>	030/030/01	<b>County:</b>	Gallatin
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$187,456		
<b>Equalized Assessed Valuation:</b>	\$2,630,342		
<b>Population:</b>	205		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$14,760	

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 14:	\$161,656	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$789	\$373	\$263
Revenue Collected During FY 14:	\$85,754	\$234,264	\$182,749
Expenditures During FY 14:	\$53,397	\$226,119	\$176,323
Per Capita Revenue:	\$418	\$245	\$196
Per Capita Expenditures:	\$260	\$235	\$191
Revenues over (under) Expenditures:	\$32,357	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	363.34%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$194,013	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$946	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$194,013	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 071/050/01      **County:** Ogle

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$59,018

**Equalized Assessed Valuation:** \$8,266,102

**Population:** 249

**Employees:**

**Full Time:**

**Part Time:** 9

**Salaries Paid:** \$14,865

**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 14:	\$152,702	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$613	\$373	\$263
Revenue Collected During FY 14:	\$85,723	\$234,264	\$182,749
Expenditures During FY 14:	\$103,956	\$226,119	\$176,323
Per Capita Revenue:	\$344	\$245	\$196
Per Capita Expenditures:	\$417	\$235	\$191
Revenues over (under) Expenditures:	-\$18,233	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	129.35%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$134,469	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$540	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Earl Township and Road & Bridge	
<b>Unit Code:</b>	050/090/01	<b>County:</b> Lasalle
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$1,297,954	
<b>Equalized Assessed Valuation:</b>	\$48,145,124	
<b>Population:</b>	2,595	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	14
	<b>Salaries Paid:</b>	\$84,881

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 14:	\$838,300	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$323	\$373	\$263
Revenue Collected During FY 14:	\$469,175	\$234,264	\$182,749
Expenditures During FY 14:	\$557,697	\$226,119	\$176,323
Per Capita Revenue:	\$181	\$245	\$196
Per Capita Expenditures:	\$215	\$235	\$191
Revenues over (under) Expenditures:	-\$88,522	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	134.44%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$749,778	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$289	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$521,510	\$137,911	\$
Total Unrestricted Net Assets:	\$190,065	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	East Bend Township and Road & Bridge		
<b>Unit Code:</b>	010/100/01	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$330,944		
<b>Equalized Assessed Valuation:</b>	\$20,660,598		
<b>Population:</b>	584		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$66,518	

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 14:	\$196,035	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$336	\$373	\$263
Revenue Collected During FY 14:	\$172,203	\$234,264	\$182,749
Expenditures During FY 14:	\$187,904	\$226,119	\$176,323
Per Capita Revenue:	\$295	\$245	\$196
Per Capita Expenditures:	\$322	\$235	\$191
Revenues over (under) Expenditures:	-\$15,701	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	95.97%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$180,334	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$309	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$142,960	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,802	\$36,591	\$
Per Capita Debt:	\$13	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	East Eldorado Township and Road & Bridge	
<b>Unit Code:</b>	082/040/01	<b>County:</b> Saline
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$537,700	
<b>Equalized Assessed Valuation:</b>	\$35,814,861	
<b>Population:</b>	4,534	
<b>Employees:</b>		
	<b>Full Time:</b>	2
	<b>Part Time:</b>	8
	<b>Salaries Paid:</b>	\$129,703

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 14:	\$289,702	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$64	\$373	\$263
Revenue Collected During FY 14:	\$263,307	\$234,264	\$182,749
Expenditures During FY 14:	\$270,943	\$226,119	\$176,323
Per Capita Revenue:	\$58	\$245	\$196
Per Capita Expenditures:	\$60	\$235	\$191
Revenues over (under) Expenditures:	-\$7,636	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	104.11%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$282,066	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$62	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$282,066	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	East Fork Township and Road & Bridge		
Unit Code:	068/040/01	County:	Montgomery
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$613,800		
Equalized Assessed Valuation:	\$77,579,794		
Population:	4,138		
Employees:			
	Full Time:	3	
	Part Time:	12	
	Salaries Paid:	\$106,472	

#### 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 14:	\$716,636	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$173	\$373	\$263
Revenue Collected During FY 14:	\$484,590	\$234,264	\$182,749
Expenditures During FY 14:	\$428,043	\$226,119	\$176,323
Per Capita Revenue:	\$117	\$245	\$196
Per Capita Expenditures:	\$103	\$235	\$191
Revenues over (under) Expenditures:	\$56,547	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	180.63%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$773,183	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$187	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$586,959	\$137,911	\$
Total Unrestricted Net Assets:	\$186,224	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **East Fork Township and Road & Bridge**

Unit Code: **014/050/01** County: **Clinton**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$163,135**

Equalized Assessed Valuation: **\$9,479,810**

Population: **4,100**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$22,405**

**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 14:	\$121,171	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$30	\$373	\$263
Revenue Collected During FY 14:	\$77,649	\$234,264	\$182,749
Expenditures During FY 14:	\$81,239	\$226,119	\$176,323
Per Capita Revenue:	\$19	\$245	\$196
Per Capita Expenditures:	\$20	\$235	\$191
Revenues over (under) Expenditures:	-\$3,590	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	144.73%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$117,581	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$29	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$81,959	\$26,975	\$
Total Unreserved Funds:	\$35,622	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **East Galena Township and Road & Bridge**

Unit Code: **043/060/01** County: **Jo Daviess**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$549,349**

Equalized Assessed Valuation: **\$63,742,774**

Population: **1,192**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$100,313**

#### 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 14:	\$385,960	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$324	\$373	\$263
Revenue Collected During FY 14:	\$375,489	\$234,264	\$182,749
Expenditures During FY 14:	\$367,950	\$226,119	\$176,323
Per Capita Revenue:	\$315	\$245	\$196
Per Capita Expenditures:	\$309	\$235	\$191
Revenues over (under) Expenditures:	\$7,539	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	106.94%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$393,499	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$330	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$193,596	\$137,911	\$
Total Unrestricted Net Assets:	\$143,050	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$56,853	\$36,591	\$
Per Capita Debt:	\$48	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	East Grove Township and Road & Bridge	
Unit Code:	052/080/01	County: Lee
Fiscal Year End:	3/26/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$421,598	
Equalized Assessed Valuation:	\$12,607,314	
Population:	256	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$40,922

#### 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 14:	\$243,808	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$952	\$373	\$263
Revenue Collected During FY 14:	\$248,967	\$234,264	\$182,749
Expenditures During FY 14:	\$205,727	\$226,119	\$176,323
Per Capita Revenue:	\$973	\$245	\$196
Per Capita Expenditures:	\$804	\$235	\$191
Revenues over (under) Expenditures:	\$43,240	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	139.55%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$287,101	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,121	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$223,293	\$137,911	\$
Total Unrestricted Net Assets:	\$63,808	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$68,056	\$36,591	\$
Per Capita Debt:	\$266	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

**Unit Name:** East Lincoln Township and Road & Bridge

**Unit Code:** 054/060/01      **County:** Logan

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$488,050

**Equalized Assessed Valuation:** \$92,177,982

**Population:** 8,813

**Employees:**

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

**Part Time:** 15

**Salaries Paid:** \$90,769

**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 14:	\$493,999	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$56	\$373	\$263
Revenue Collected During FY 14:	\$392,673	\$234,264	\$182,749
Expenditures During FY 14:	\$286,353	\$226,119	\$176,323
Per Capita Revenue:	\$45	\$245	\$196
Per Capita Expenditures:	\$32	\$235	\$191
Revenues over (under) Expenditures:	\$106,320	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	214.62%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$614,570	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$70	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$497,880	\$137,911	\$
Total Unrestricted Net Assets:	\$116,690	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	East Nelson Township and Road & Bridge		
<b>Unit Code:</b>	070/020/01	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$501,950		
<b>Equalized Assessed Valuation:</b>	\$20,959,269		
<b>Population:</b>	1,035		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$80,653	

<b>Blended Component Units</b>	
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 14:	\$327,051	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$316	\$373	\$263
Revenue Collected During FY 14:	\$250,013	\$234,264	\$182,749
Expenditures During FY 14:	\$220,804	\$226,119	\$176,323
Per Capita Revenue:	\$242	\$245	\$196
Per Capita Expenditures:	\$213	\$235	\$191
Revenues over (under) Expenditures:	\$29,209	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	161.35%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$356,260	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$344	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$329,579	\$137,911	\$
Total Unrestricted Net Assets:	\$26,680	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	East Oakland Township and Road & Bridge	
<b>Unit Code:</b>	015/030/01	<b>County:</b> Coles
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$187,771	
<b>Equalized Assessed Valuation:</b>	\$19,167,203	
<b>Population:</b>	1,710	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	13
	<b>Salaries Paid:</b>	\$64,413

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 14:	\$234,644	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$137	\$373	\$263
Revenue Collected During FY 14:	\$193,420	\$234,264	\$182,749
Expenditures During FY 14:	\$181,268	\$226,119	\$176,323
Per Capita Revenue:	\$113	\$245	\$196
Per Capita Expenditures:	\$106	\$235	\$191
Revenues over (under) Expenditures:	\$12,152	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	136.15%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$246,796	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$144	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,469	\$137,911	\$
Total Unrestricted Net Assets:	\$36,327	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$206,377	\$820,941	\$
Per Capita Debt:	\$8	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 028/060/01      **County:** Franklin

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$257,100

**Equalized Assessed Valuation:** \$25,348,513

**Population:** 582

**Employees:**

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

**Part Time:** 11

**Salaries Paid:** \$70,453

**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 14:	\$208,685	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$359	\$373	\$263
Revenue Collected During FY 14:	\$272,635	\$234,264	\$182,749
Expenditures During FY 14:	\$254,531	\$226,119	\$176,323
Per Capita Revenue:	\$468	\$245	\$196
Per Capita Expenditures:	\$437	\$235	\$191
Revenues over (under) Expenditures:	\$18,104	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	89.10%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$226,789	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$390	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$97,623	\$137,911	\$
Total Unrestricted Net Assets:	\$129,166	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$16,000	\$36,591	\$
Per Capita Debt:	\$27	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 050/100/01      **County:** LaSalle

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$385,255

**Equalized Assessed Valuation:** \$32,512,702

**Population:** 1,318

**Employees:**

**Full Time:**

**Part Time:** 10

**Salaries Paid:** \$29,498

**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 14:	\$149,729	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$114	\$373	\$263
Revenue Collected During FY 14:	\$325,852	\$234,264	\$182,749
Expenditures During FY 14:	\$315,980	\$226,119	\$176,323
Per Capita Revenue:	\$247	\$245	\$196
Per Capita Expenditures:	\$240	\$235	\$191
Revenues over (under) Expenditures:	\$9,872	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	50.50%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$159,566	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$121	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$178,227	\$137,911	\$
Total Unrestricted Net Assets:	-\$18,661	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Edford Township and Road & Bridge		
Unit Code:	037/100/01	County:	Henry
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$199,680		
Equalized Assessed Valuation:	\$18,258,660		
Population:	667		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$4,426	

#### 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 14:	\$317,577	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$476	\$373	\$263
Revenue Collected During FY 14:	\$114,915	\$234,264	\$182,749
Expenditures During FY 14:	\$151,127	\$226,119	\$176,323
Per Capita Revenue:	\$172	\$245	\$196
Per Capita Expenditures:	\$227	\$235	\$191
Revenues over (under) Expenditures:	-\$36,212	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	186.18%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$281,365	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$422	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$270,673	\$26,975	\$
Total Unreserved Funds:	\$10,692	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Edgar Township and Road & Bridge	
<b>Unit Code:</b>	023/030/01	<b>County:</b> Edgar
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$195,132	
<b>Equalized Assessed Valuation:</b>	\$16,512,167	
<b>Population:</b>	502	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	11
	<b>Salaries Paid:</b>	\$33,737

**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 14:	\$154,732	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$308	\$373	\$263
Revenue Collected During FY 14:	\$89,096	\$234,264	\$182,749
Expenditures During FY 14:	\$96,668	\$226,119	\$176,323
Per Capita Revenue:	\$177	\$245	\$196
Per Capita Expenditures:	\$193	\$235	\$191
Revenues over (under) Expenditures:	-\$7,572	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	152.23%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$147,158	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$293	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$147,158	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,762	\$36,591	\$
Per Capita Debt:	\$17	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 081/100/01      **County:** Rock Island

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$313,652

**Equalized Assessed Valuation:** \$30,833,911

**Population:** 1,600

**Employees:**

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

**Part Time:** 13

**Salaries Paid:** \$66,602

**Blended Component Units**

Number Submitted = 2

Road & Bridge

Township Fund

**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 14:	\$494,988	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$309	\$373	\$263
Revenue Collected During FY 14:	\$211,616	\$234,264	\$182,749
Expenditures During FY 14:	\$268,803	\$226,119	\$176,323
Per Capita Revenue:	\$132	\$245	\$196
Per Capita Expenditures:	\$168	\$235	\$191
Revenues over (under) Expenditures:	-\$57,187	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	162.87%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$437,801	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$274	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$437,801	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$148,000	\$36,591	\$
Per Capita Debt:	\$93	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Edwardsville Township and Road & Bridge		
Unit Code:	057/050/01	County:	Madison
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,999,530		
Equalized Assessed Valuation:	\$859,022,703		
Population:	37,657		
Employees:			
	Full Time:	11	
	Part Time:	9	
	Salaries Paid:	\$502,795	

#### 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 14:	\$2,615,174	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$69	\$129	\$64
Revenue Collected During FY 14:	\$1,446,421	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,003,599	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$38	\$120	\$69
Per Capita Expenditures:	\$27	\$115	\$61
Revenues over (under) Expenditures:	\$442,822	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	304.70%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,057,996	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$81	\$135	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,538,759	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$519,237	\$1,505,727	\$943,706



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	El Paso Township and Road & Bridge	
<b>Unit Code:</b>	102/040/01	<b>County:</b> Woodford
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$434,000	
<b>Equalized Assessed Valuation:</b>	\$65,929,660	
<b>Population:</b>	3,459	
<b>Employees:</b>		
<b>Full Time:</b>	7	
<b>Part Time:</b>	11	
<b>Salaries Paid:</b>	\$62,195	

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 14:	\$322,402	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$93	\$373	\$263
Revenue Collected During FY 14:	\$239,274	\$234,264	\$182,749
Expenditures During FY 14:	\$246,636	\$226,119	\$176,323
Per Capita Revenue:	\$69	\$245	\$196
Per Capita Expenditures:	\$71	\$235	\$191
Revenues over (under) Expenditures:	-\$7,362	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	127.63%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$314,771	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$91	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$257,148	\$137,911	\$
Total Unrestricted Net Assets:	\$57,623	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Ela Township and Road & Bridge		
<b>Unit Code:</b>	049/060/01	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,012,833		
<b>Equalized Assessed Valuation:</b>	\$2,132,519,427		
<b>Population:</b>	42,654		
<b>Employees:</b>			
	<b>Full Time:</b>	19	
	<b>Part Time:</b>	17	
	<b>Salaries Paid:</b>	\$1,383,653	

Blended Component Units	
Number Submitted =	2
Cemetery	
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 14:	\$5,580,116	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$131	\$129	\$64
Revenue Collected During FY 14:	\$3,364,226	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$3,603,070	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$79	\$120	\$69
Per Capita Expenditures:	\$84	\$115	\$61
Revenues over (under) Expenditures:	-\$238,844	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	148.24%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$5,341,272	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$125	\$135	\$65

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,724,564	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$2,616,708	\$1,505,727	\$943,706



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **048/040/01** County: **Knox**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$192,450**

Equalized Assessed Valuation: **\$9,933,719**

Population: **291**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$39,796**

**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 14:	\$124,696	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$429	\$373	\$263
Revenue Collected During FY 14:	\$153,624	\$234,264	\$182,749
Expenditures During FY 14:	\$141,235	\$226,119	\$176,323
Per Capita Revenue:	\$528	\$245	\$196
Per Capita Expenditures:	\$485	\$235	\$191
Revenues over (under) Expenditures:	\$12,389	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	97.06%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$137,085	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$471	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$138,085	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$37,162	\$36,591	\$
Per Capita Debt:	\$128	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elbridge Township and Road & Bridge		
Unit Code:	023/040/01	County:	Edgar
Fiscal Year End:	3/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$249,502		
Equalized Assessed Valuation:	\$11,456,045		
Population:	702		
Employees:			
	Full Time:		
	Part Time:	19	
	Salaries Paid:	\$25,360	

#### 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 14:	\$386,311	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$550	\$373	\$263
Revenue Collected During FY 14:	\$123,847	\$234,264	\$182,749
Expenditures During FY 14:	\$110,936	\$226,119	\$176,323
Per Capita Revenue:	\$176	\$245	\$196
Per Capita Expenditures:	\$158	\$235	\$191
Revenues over (under) Expenditures:	\$12,911	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	359.87%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$399,222	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$569	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$399,222	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$70,202	\$36,591	\$
Per Capita Debt:	\$100	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Eldorado Township and Road & Bridge		
<b>Unit Code:</b>	062/060/01	<b>County:</b>	Mcdonough
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$220,593		
<b>Equalized Assessed Valuation:</b>	\$7,105,549		
<b>Population:</b>	250		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$37,484	

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 14:	\$110,928	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$444	\$373	\$263
Revenue Collected During FY 14:	\$96,648	\$234,264	\$182,749
Expenditures During FY 14:	\$99,806	\$226,119	\$176,323
Per Capita Revenue:	\$387	\$245	\$196
Per Capita Expenditures:	\$399	\$235	\$191
Revenues over (under) Expenditures:	-\$3,158	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	107.98%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$107,770	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$431	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$107,770	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Elgin Township and Road & Bridge		
<b>Unit Code:</b>	045/080/01	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,525,050		
<b>Equalized Assessed Valuation:</b>	\$1,626,294,480		
<b>Population:</b>	95,000		
<b>Employees:</b>			
	<b>Full Time:</b>	17	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$853,409	

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 14:	\$1,378,728	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$15	\$129	\$64
Revenue Collected During FY 14:	\$3,149,866	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,863,418	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$33	\$120	\$69
Per Capita Expenditures:	\$30	\$115	\$61
Revenues over (under) Expenditures:	\$286,448	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	59.66%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,708,176	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$18	\$135	\$65

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,708,175	\$1,505,727	\$943,706



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$75,592	\$820,941	\$
Per Capita Debt:	\$1	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Eliza Township and Road & Bridge		
<b>Unit Code:</b>	066/030/01	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	3/29/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$777,352		
<b>Equalized Assessed Valuation:</b>	\$7,983,263		
<b>Population:</b>	425		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$41,634	

Blended Component Units	
Number Submitted = 2	
Eliza Township	
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 14:	\$216,740	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$510	\$373	\$263
Revenue Collected During FY 14:	\$141,996	\$234,264	\$182,749
Expenditures During FY 14:	\$93,947	\$226,119	\$176,323
Per Capita Revenue:	\$334	\$245	\$196
Per Capita Expenditures:	\$221	\$235	\$191
Revenues over (under) Expenditures:	\$48,049	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	299.97%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$281,813	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$663	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$45,450	\$137,911	\$
Total Unrestricted Net Assets:	\$165,119	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Elizabeth Township and Road & Bridge	
<b>Unit Code:</b>	043/070/01	<b>County:</b> Jo Daviess
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$446,760	
<b>Equalized Assessed Valuation:</b>	\$24,233,312	
<b>Population:</b>	1,070	
<b>Employees:</b>		
<b>Full Time:</b>		1
<b>Part Time:</b>		7
<b>Salaries Paid:</b>		\$40,912

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 14:	\$391,615	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$366	\$373	\$263
Revenue Collected During FY 14:	\$297,617	\$234,264	\$182,749
Expenditures During FY 14:	\$212,355	\$226,119	\$176,323
Per Capita Revenue:	\$278	\$245	\$196
Per Capita Expenditures:	\$198	\$235	\$191
Revenues over (under) Expenditures:	\$85,262	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	186.27%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$395,550	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$370	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$395,549	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$165,000	\$36,591	\$
Per Capita Debt:	\$154	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **039/050/01** County: **Jackson**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$255,324**

Equalized Assessed Valuation: **\$11,569,168**

Population: **2,003**

Employees:

    Full Time: **4**

    Part Time: **5**

    Salaries Paid: **\$36,335**

**Blended Component Units**

Number Submitted = 2  
Road & Bridge  
Township

**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 14:	\$51,235	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$26	\$373	\$263
Revenue Collected During FY 14:	\$133,390	\$234,264	\$182,749
Expenditures During FY 14:	\$129,144	\$226,119	\$176,323
Per Capita Revenue:	\$67	\$245	\$196
Per Capita Expenditures:	\$64	\$235	\$191
Revenues over (under) Expenditures:	\$4,246	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	42.96%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$55,481	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$28	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Elk Grove Township and Road & Bridge	
<b>Unit Code:</b>	016/060/01	<b>County:</b> Cook
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$3,908,744	
<b>Equalized Assessed Valuation:</b>	\$3,651,530,208	
<b>Population:</b>	99,800	
<b>Employees:</b>		
	<b>Full Time:</b>	15
	<b>Part Time:</b>	31
	<b>Salaries Paid:</b>	\$901,549

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 14:	\$3,650,100	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$37	\$129	\$64
Revenue Collected During FY 14:	\$3,447,472	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,685,949	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$35	\$120	\$69
Per Capita Expenditures:	\$27	\$115	\$61
Revenues over (under) Expenditures:	\$761,523	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	164.25%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$4,411,623	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$44	\$135	\$65

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$601,146	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$3,594,473	\$1,505,727	\$943,706



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$106,905	\$820,941	\$
Per Capita Debt:	\$1	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$879,538	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$9	\$22	\$
Revenue Collected During FY 14:	\$114,270	\$107,980	\$
Expenditures During FY 14:	\$67,349	\$92,214	\$
Per Capita Revenue:	\$1	\$4	\$
Per Capita Expenditures:	\$1	\$3	\$
Operating Income (loss):	\$46,921	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	1375.61%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$926,459	\$579,995	\$
Per Capita Ending Retained Earnings:	\$9	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Elk Prairie Township and Road & Bridge	
<b>Unit Code:</b>	041/050/01	<b>County:</b> Jefferson
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$74,390	
<b>Equalized Assessed Valuation:</b>	\$9,420,502	
<b>Population:</b>	725	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	10
	<b>Salaries Paid:</b>	\$24,734

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 14:	\$269,626	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$372	\$373	\$263
Revenue Collected During FY 14:	\$82,244	\$234,264	\$182,749
Expenditures During FY 14:	\$61,906	\$226,119	\$176,323
Per Capita Revenue:	\$113	\$245	\$196
Per Capita Expenditures:	\$85	\$235	\$191
Revenues over (under) Expenditures:	\$20,338	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	468.39%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$289,964	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$400	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,843	\$137,911	\$
Total Unrestricted Net Assets:	\$102,121	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elkhart Township and Road & Bridge		
Unit Code:	054/070/01	County:	Logan
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$201,650		
Equalized Assessed Valuation:	\$22,838,279		
Population:	582		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$76,078	

#### 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 14:	\$187,336	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$322	\$373	\$263
Revenue Collected During FY 14:	\$133,360	\$234,264	\$182,749
Expenditures During FY 14:	\$139,745	\$226,119	\$176,323
Per Capita Revenue:	\$229	\$245	\$196
Per Capita Expenditures:	\$240	\$235	\$191
Revenues over (under) Expenditures:	-\$6,385	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	129.49%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$180,951	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$311	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$180,951	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,605	\$36,591	\$
Per Capita Debt:	\$37	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elkhorn Township and Road & Bridge		
Unit Code:	005/030/01	County:	Brown
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$161,711		
Equalized Assessed Valuation:	\$4,120,995		
Population:	285		
Employees:			
Full Time:	12		
Part Time:	3		
Salaries Paid:	\$34,861		

#### 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 14:	\$213,869	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$750	\$373	\$263
Revenue Collected During FY 14:	\$77,298	\$234,264	\$182,749
Expenditures During FY 14:	\$136,368	\$226,119	\$176,323
Per Capita Revenue:	\$271	\$245	\$196
Per Capita Expenditures:	\$478	\$235	\$191
Revenues over (under) Expenditures:	-\$59,070	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	113.52%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$154,800	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$543	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$154,800	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **008/020/01** County: **Carroll**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$213,803**

Equalized Assessed Valuation: **\$6,407,017**

Population: **300**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$25,501**

**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 14:	\$129,003	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$430	\$373	\$263
Revenue Collected During FY 14:	\$123,923	\$234,264	\$182,749
Expenditures During FY 14:	\$141,222	\$226,119	\$176,323
Per Capita Revenue:	\$413	\$245	\$196
Per Capita Expenditures:	\$471	\$235	\$191
Revenues over (under) Expenditures:	-\$17,299	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	79.10%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$111,704	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$372	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$111,704	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$35,290	\$36,591	\$
Per Capita Debt:	\$118	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Ellington Township and Road & Bridge		
Unit Code:	001/070/01	County:	Adams
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$496,525		
Equalized Assessed Valuation:	\$75,336,713		
Population:	2,855		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$50,170		

#### 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 14:	\$345,592	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$121	\$373	\$263
Revenue Collected During FY 14:	\$329,023	\$234,264	\$182,749
Expenditures During FY 14:	\$219,721	\$226,119	\$176,323
Per Capita Revenue:	\$115	\$245	\$196
Per Capita Expenditures:	\$77	\$235	\$191
Revenues over (under) Expenditures:	\$109,302	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	207.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$454,894	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$159	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$176,747	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Ellison Township and Road & Bridge		
<b>Unit Code:</b>	094/030/01	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$393,777		
<b>Equalized Assessed Valuation:</b>	\$11,995,850		
<b>Population:</b>	309		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$50,255	

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 14:	\$323,784	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,048	\$373	\$263
Revenue Collected During FY 14:	\$173,265	\$234,264	\$182,749
Expenditures During FY 14:	\$163,814	\$226,119	\$176,323
Per Capita Revenue:	\$561	\$245	\$196
Per Capita Expenditures:	\$530	\$235	\$191
Revenues over (under) Expenditures:	\$9,451	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	203.42%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$333,235	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,078	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$266,272	\$137,911	\$
Total Unrestricted Net Assets:	\$66,963	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$77,128	\$36,591	\$
Per Capita Debt:	\$250	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Ellisville Township and Road & Bridge		
Unit Code:	029/080/01	County:	Fulton
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$63,081		
Equalized Assessed Valuation:	\$1,802,018		
Population:	155		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$6,420	

#### 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 14:	\$68,529	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$442	\$373	\$263
Revenue Collected During FY 14:	\$35,565	\$234,264	\$182,749
Expenditures During FY 14:	\$35,559	\$226,119	\$176,323
Per Capita Revenue:	\$229	\$245	\$196
Per Capita Expenditures:	\$229	\$235	\$191
Revenues over (under) Expenditures:	\$6	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	192.74%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$68,535	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$442	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$54,831	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$12,637	\$36,591	\$
Per Capita Debt:	\$82	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Elm Grove Township and Road & Bridge	
<b>Unit Code:</b>	090/060/01	<b>County:</b> Tazewell
<b>Fiscal Year End:</b>	2/28/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$433,750	
<b>Equalized Assessed Valuation:</b>	\$91,217,047	
<b>Population:</b>	3,000	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	11
	<b>Salaries Paid:</b>	\$94,411

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 14:	\$273,030	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$91	\$373	\$263
Revenue Collected During FY 14:	\$334,503	\$234,264	\$182,749
Expenditures During FY 14:	\$304,299	\$226,119	\$176,323
Per Capita Revenue:	\$112	\$245	\$196
Per Capita Expenditures:	\$101	\$235	\$191
Revenues over (under) Expenditures:	\$30,204	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	99.65%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$303,234	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$101	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$303,231	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elm River Township and Road & Bridge		
Unit Code:	096/060/01	County:	Wayne
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$167,000		
Equalized Assessed Valuation:	\$4,159,494		
Population:	276		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$30,206		

#### 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 14:	\$226,838	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$822	\$373	\$263
Revenue Collected During FY 14:	\$160,995	\$234,264	\$182,749
Expenditures During FY 14:	\$166,825	\$226,119	\$176,323
Per Capita Revenue:	\$583	\$245	\$196
Per Capita Expenditures:	\$604	\$235	\$191
Revenues over (under) Expenditures:	-\$5,830	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	132.48%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$221,008	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$801	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$192,457	\$26,975	\$
Total Unreserved Funds:	\$28,551	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elmira Township and Road & Bridge	
Unit Code:	087/010/01	County: Stark
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$162,425	
Equalized Assessed Valuation:	\$7,792,000	
Population:	390	
Employees:		
Full Time:	1	
Part Time:	11	
Salaries Paid:	\$42,148	

#### 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 14:	\$133,513	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$342	\$373	\$263
Revenue Collected During FY 14:	\$133,532	\$234,264	\$182,749
Expenditures During FY 14:	\$130,426	\$226,119	\$176,323
Per Capita Revenue:	\$342	\$245	\$196
Per Capita Expenditures:	\$334	\$235	\$191
Revenues over (under) Expenditures:	\$3,106	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	104.75%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$136,619	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$350	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$133,514	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Elmwood Township and Road & Bridge		
<b>Unit Code:</b>	072/040/01	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$709,550		
<b>Equalized Assessed Valuation:</b>	\$45,622,163		
<b>Population:</b>	2,598		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$55,304	

Blended Component Units	
Number Submitted =	2
Cemetery	
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 14:	\$359,030	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$138	\$373	\$263
Revenue Collected During FY 14:	\$330,492	\$234,264	\$182,749
Expenditures During FY 14:	\$309,986	\$226,119	\$176,323
Per Capita Revenue:	\$127	\$245	\$196
Per Capita Expenditures:	\$119	\$235	\$191
Revenues over (under) Expenditures:	\$20,506	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	122.44%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$379,536	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$146	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$379,536	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Elsah Township and Road & Bridge		
<b>Unit Code:</b>	042/010/01	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$336,580		
<b>Equalized Assessed Valuation:</b>	\$35,198,995		
<b>Population:</b>	2,425		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			9
<b>Salaries Paid:</b>			\$43,650

<b>Blended Component Units</b>	
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 14:	\$265,189	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$109	\$373	\$263
Revenue Collected During FY 14:	\$165,423	\$234,264	\$182,749
Expenditures During FY 14:	\$236,068	\$226,119	\$176,323
Per Capita Revenue:	\$68	\$245	\$196
Per Capita Expenditures:	\$97	\$235	\$191
Revenues over (under) Expenditures:	-\$70,645	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	82.41%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$194,544	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$80	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$194,544	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$97,762	\$36,591	\$
Per Capita Debt:	\$40	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **092/060/01** County: **Vermilion**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$191,020**

Equalized Assessed Valuation: **\$16,345,903**

Population: **1,800**

Employees:

    Full Time: **1**

    Part Time: **11**

    Salaries Paid: **\$41,191**

**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 14:	\$139,959	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$78	\$373	\$263
Revenue Collected During FY 14:	\$143,303	\$234,264	\$182,749
Expenditures During FY 14:	\$121,608	\$226,119	\$176,323
Per Capita Revenue:	\$80	\$245	\$196
Per Capita Expenditures:	\$68	\$235	\$191
Revenues over (under) Expenditures:	\$21,695	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	132.93%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$161,654	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$90	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$149,041	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$12,613	\$36,591	\$
Per Capita Debt:	\$7	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **023/050/01** County: **Edgar**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$161,798**

Equalized Assessed Valuation: **\$14,887,321**

Population: **620**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$34,875**

**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 14:	\$369,264	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$596	\$373	\$263
Revenue Collected During FY 14:	\$151,253	\$234,264	\$182,749
Expenditures During FY 14:	\$137,641	\$226,119	\$176,323
Per Capita Revenue:	\$244	\$245	\$196
Per Capita Expenditures:	\$222	\$235	\$191
Revenues over (under) Expenditures:	\$13,612	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	278.17%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$382,876	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$618	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$382,877	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$284,506	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$285	\$373	\$263
Revenue Collected During FY 14:	\$129,209	\$234,264	\$182,749
Expenditures During FY 14:	\$96,476	\$226,119	\$176,323
Per Capita Revenue:	\$129	\$245	\$196
Per Capita Expenditures:	\$96	\$235	\$191
Revenues over (under) Expenditures:	\$32,733	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	328.83%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$317,239	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$317	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$317,239	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Emma Township and Road & Bridge	
<b>Unit Code:</b>	097/030/01	<b>County:</b> White
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$195,900	
<b>Equalized Assessed Valuation:</b>	\$7,592,087	
<b>Population:</b>	387	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	8
	<b>Salaries Paid:</b>	\$30,160

<b>Blended Component Units</b>	
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 14:	\$277,480	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$717	\$373	\$263
Revenue Collected During FY 14:	\$130,523	\$234,264	\$182,749
Expenditures During FY 14:	\$107,069	\$226,119	\$176,323
Per Capita Revenue:	\$337	\$245	\$196
Per Capita Expenditures:	\$277	\$235	\$191
Revenues over (under) Expenditures:	\$23,454	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	278.61%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$298,302	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$771	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$225,683	\$137,911	\$
Total Unrestricted Net Assets:	\$30,398	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$42,408	\$36,591	\$
Per Capita Debt:	\$110	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Emmet Township and Road & Bridge	
<b>Unit Code:</b>	062/070/01	<b>County:</b> Mcdonough
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$228,937	
<b>Equalized Assessed Valuation:</b>	\$21,940,746	
<b>Population:</b>	1,288	
<b>Employees:</b>		
	<b>Full Time:</b>	2
	<b>Part Time:</b>	11
	<b>Salaries Paid:</b>	\$80,042

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 14:	\$246,874	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$192	\$373	\$263
Revenue Collected During FY 14:	\$223,865	\$234,264	\$182,749
Expenditures During FY 14:	\$171,137	\$226,119	\$176,323
Per Capita Revenue:	\$174	\$245	\$196
Per Capita Expenditures:	\$133	\$235	\$191
Revenues over (under) Expenditures:	\$52,728	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	175.07%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$299,602	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$233	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$299,602	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Empire Township and Road & Bridge	
<b>Unit Code:</b>	064/160/01	<b>County:</b> Mclean
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$473,734	
<b>Equalized Assessed Valuation:</b>	\$66,593,650	
<b>Population:</b>	4,000	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	21
	<b>Salaries Paid:</b>	\$100,731

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 14:	\$	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$	\$373	\$263
Revenue Collected During FY 14:	\$357,460	\$234,264	\$182,749
Expenditures During FY 14:	\$346,240	\$226,119	\$176,323
Per Capita Revenue:	\$89	\$245	\$196
Per Capita Expenditures:	\$87	\$235	\$191
Revenues over (under) Expenditures:	\$11,220	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	3.24%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$11,220	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$3	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,837	\$137,911	\$
Total Unrestricted Net Assets:	\$43,295	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$14,150	\$36,591	\$
Per Capita Debt:	\$4	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Enfield Township and Road & Bridge		
Unit Code:	097/040/01	County:	White
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$127,850		
Equalized Assessed Valuation:	\$7,988,952		
Population:	905		
Employees:			
Full Time:	8		
Part Time:	1		
Salaries Paid:	\$32,539		

#### 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 14:	\$302,009	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$334	\$373	\$263
Revenue Collected During FY 14:	\$114,086	\$234,264	\$182,749
Expenditures During FY 14:	\$80,862	\$226,119	\$176,323
Per Capita Revenue:	\$126	\$245	\$196
Per Capita Expenditures:	\$89	\$235	\$191
Revenues over (under) Expenditures:	\$33,224	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	414.57%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$335,233	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$370	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$335,231	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Engelmann Township and Road & Bridge		
<b>Unit Code:</b>	088/060/01	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$502,299		
<b>Equalized Assessed Valuation:</b>	\$17,255,881		
<b>Population:</b>	650		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$92,556	

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 14:	\$377,658	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$581	\$373	\$263
Revenue Collected During FY 14:	\$211,615	\$234,264	\$182,749
Expenditures During FY 14:	\$323,748	\$226,119	\$176,323
Per Capita Revenue:	\$326	\$245	\$196
Per Capita Expenditures:	\$498	\$235	\$191
Revenues over (under) Expenditures:	-\$112,133	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	82.02%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$265,525	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$409	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$275,525	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	English Township and Road & Bridge	
Unit Code:	042/020/01	County: Jersey
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$201,000	
Equalized Assessed Valuation:	\$10,710,982	
Population:	485	
Employees:		
Full Time:	1	
Part Time:	7	
Salaries Paid:	\$34,048	

#### 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 14:	\$201,318	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$415	\$373	\$263
Revenue Collected During FY 14:	\$97,550	\$234,264	\$182,749
Expenditures During FY 14:	\$85,285	\$226,119	\$176,323
Per Capita Revenue:	\$201	\$245	\$196
Per Capita Expenditures:	\$176	\$235	\$191
Revenues over (under) Expenditures:	\$12,265	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	250.43%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$213,583	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$440	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,000	\$137,911	\$
Total Unrestricted Net Assets:	\$130,614	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Eppards Point Township and Road & Bridge	
<b>Unit Code:</b>	053/080/01	<b>County:</b> Livingston
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$235,450	
<b>Equalized Assessed Valuation:</b>	\$12,087,592	
<b>Population:</b>	670	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	6
	<b>Salaries Paid:</b>	\$41,309

**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 14:	\$325,727	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$486	\$373	\$263
Revenue Collected During FY 14:	\$95,867	\$234,264	\$182,749
Expenditures During FY 14:	\$95,550	\$226,119	\$176,323
Per Capita Revenue:	\$143	\$245	\$196
Per Capita Expenditures:	\$143	\$235	\$191
Revenues over (under) Expenditures:	\$317	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	341.23%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$326,044	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$487	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$326,044	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 030/040/01      **County:** Gallatin

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$43,716

**Equalized Assessed Valuation:** \$6,659,894

**Population:** 753

**Employees:**

**Full Time:**

**Part Time:** 9

**Salaries Paid:** \$37,125

**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 14:	\$79,954	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$106	\$373	\$263
Revenue Collected During FY 14:	\$78,960	\$234,264	\$182,749
Expenditures During FY 14:	\$83,064	\$226,119	\$176,323
Per Capita Revenue:	\$105	\$245	\$196
Per Capita Expenditures:	\$110	\$235	\$191
Revenues over (under) Expenditures:	-\$4,104	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	91.32%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$75,850	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$101	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$75,848	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **098/040/01** County: **Whiteside**

Fiscal Year End: **3/31/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$372,300**

Equalized Assessed Valuation: **\$25,718,073**

Population: **2,031**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$18,387**

**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 14:	\$266,412	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$131	\$373	\$263
Revenue Collected During FY 14:	\$102,610	\$234,264	\$182,749
Expenditures During FY 14:	\$58,390	\$226,119	\$176,323
Per Capita Revenue:	\$51	\$245	\$196
Per Capita Expenditures:	\$29	\$235	\$191
Revenues over (under) Expenditures:	\$44,220	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	532.00%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$310,632	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$153	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$309,961	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$1,359,935	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,360	\$373	\$263
Revenue Collected During FY 14:	\$400,800	\$234,264	\$182,749
Expenditures During FY 14:	\$372,462	\$226,119	\$176,323
Per Capita Revenue:	\$401	\$245	\$196
Per Capita Expenditures:	\$372	\$235	\$191
Revenues over (under) Expenditures:	\$28,338	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	372.73%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,388,273	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,388	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,259,887	\$137,911	\$
Total Unrestricted Net Assets:	\$128,386	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 089/030/01      **County:** Stephenson

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$169,450

**Equalized Assessed Valuation:** \$9,543,736

**Population:** 405

**Employees:**

**Full Time:** 1

**Part Time:** 5

**Salaries Paid:** \$40,445

**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 14:	\$170,235	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$420	\$373	\$263
Revenue Collected During FY 14:	\$192,853	\$234,264	\$182,749
Expenditures During FY 14:	\$186,342	\$226,119	\$176,323
Per Capita Revenue:	\$476	\$245	\$196
Per Capita Expenditures:	\$460	\$235	\$191
Revenues over (under) Expenditures:	\$6,511	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	94.85%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$176,746	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$436	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$117,212	\$137,911	\$
Total Unrestricted Net Assets:	\$59,534	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$24,578	\$36,591	\$
Per Capita Debt:	\$61	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Esmen Township and Road & Bridge	
<b>Unit Code:</b>	053/090/01	<b>County:</b> Livingston
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$242,370	
<b>Equalized Assessed Valuation:</b>	\$14,082,415	
<b>Population:</b>	300	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	9
	<b>Salaries Paid:</b>	\$43,293

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 14:	\$281,513	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$938	\$373	\$263
Revenue Collected During FY 14:	\$233,152	\$234,264	\$182,749
Expenditures During FY 14:	\$194,273	\$226,119	\$176,323
Per Capita Revenue:	\$777	\$245	\$196
Per Capita Expenditures:	\$648	\$235	\$191
Revenues over (under) Expenditures:	\$38,879	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	164.92%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$320,392	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,068	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$154,052	\$137,911	\$
Total Unrestricted Net Assets:	\$166,338	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$81,044	\$36,591	\$
Per Capita Debt:	\$270	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **046/030/01** County: **Kankakee**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$169,006**

Equalized Assessed Valuation: **\$26,747,822**

Population: **1,480**

Employees:

    Full Time:

    Part Time: **13**

    Salaries Paid: **\$42,864**

**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 14:	\$276,632	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$187	\$373	\$263
Revenue Collected During FY 14:	\$172,301	\$234,264	\$182,749
Expenditures During FY 14:	\$164,972	\$226,119	\$176,323
Per Capita Revenue:	\$116	\$245	\$196
Per Capita Expenditures:	\$111	\$235	\$191
Revenues over (under) Expenditures:	\$7,329	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	129.97%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$214,418	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$145	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$158,466	\$137,911	\$
Total Unrestricted Net Assets:	\$55,952	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **087/020/01** County: **Stark**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$157,000**

Equalized Assessed Valuation: **\$13,316,811**

Population: **624**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$22,540**

**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 14:	\$123,988	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$199	\$373	\$263
Revenue Collected During FY 14:	\$133,876	\$234,264	\$182,749
Expenditures During FY 14:	\$152,778	\$226,119	\$176,323
Per Capita Revenue:	\$215	\$245	\$196
Per Capita Expenditures:	\$245	\$235	\$191
Revenues over (under) Expenditures:	-\$18,902	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	69.42%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$106,066	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$170	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$58,258	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$32,207	\$36,591	\$
Per Capita Debt:	\$52	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **059/030/01** County: **Marshall**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$403,054**

Equalized Assessed Valuation: **\$14,993,248**

Population: **1,322**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$47,163**

**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 14:	\$404,597	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$306	\$373	\$263
Revenue Collected During FY 14:	\$258,056	\$234,264	\$182,749
Expenditures During FY 14:	\$256,071	\$226,119	\$176,323
Per Capita Revenue:	\$195	\$245	\$196
Per Capita Expenditures:	\$194	\$235	\$191
Revenues over (under) Expenditures:	\$1,985	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	158.78%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$406,582	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$308	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$267,856	\$137,911	\$
Total Unrestricted Net Assets:	\$68,239	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Ewing Township and Road & Bridge		
Unit Code:	028/070/01	County:	Franklin
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$252,223		
Equalized Assessed Valuation:	\$14,265,438		
Population:	1,391		
Employees:			
Full Time:	3		
Part Time:			
Salaries Paid:	\$89,314		

#### 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 14:	\$375,425	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$270	\$373	\$263
Revenue Collected During FY 14:	\$179,741	\$234,264	\$182,749
Expenditures During FY 14:	\$198,565	\$226,119	\$176,323
Per Capita Revenue:	\$129	\$245	\$196
Per Capita Expenditures:	\$143	\$235	\$191
Revenues over (under) Expenditures:	-\$18,824	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	179.59%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$356,601	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$256	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$290,768	\$137,911	\$
Total Unrestricted Net Assets:	\$65,833	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,708	\$36,591	\$
Per Capita Debt:	\$6	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$74,552	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$199	\$373	\$263
Revenue Collected During FY 14:	\$106,034	\$234,264	\$182,749
Expenditures During FY 14:	\$87,098	\$226,119	\$176,323
Per Capita Revenue:	\$283	\$245	\$196
Per Capita Expenditures:	\$232	\$235	\$191
Revenues over (under) Expenditures:	\$18,936	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	107.34%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$93,488	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$249	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$50,275	\$26,975	\$
Total Unreserved Funds:	\$43,213	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 008/030/01      **County:** Carroll

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$475,000

**Equalized Assessed Valuation:** \$14,087,446

**Population:** 910

**Employees:**

**Full Time:** 1

**Part Time:** 6

**Salaries Paid:** \$64,807

**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 14:	\$340,388	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$374	\$373	\$263
Revenue Collected During FY 14:	\$268,306	\$234,264	\$182,749
Expenditures During FY 14:	\$283,113	\$226,119	\$176,323
Per Capita Revenue:	\$295	\$245	\$196
Per Capita Expenditures:	\$311	\$235	\$191
Revenues over (under) Expenditures:	-\$14,807	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	115.00%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$325,581	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$358	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$333,183	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Fairmount Township and Road & Bridge		
<b>Unit Code:</b>	075/070/01	<b>County:</b>	Pike
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$201,495		
<b>Equalized Assessed Valuation:</b>	\$4,701,467		
<b>Population:</b>	265		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$23,278	

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 14:	\$130,065	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$491	\$373	\$263
Revenue Collected During FY 14:	\$80,571	\$234,264	\$182,749
Expenditures During FY 14:	\$107,012	\$226,119	\$176,323
Per Capita Revenue:	\$304	\$245	\$196
Per Capita Expenditures:	\$404	\$235	\$191
Revenues over (under) Expenditures:	-\$26,441	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	96.83%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$103,621	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$391	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,183	\$137,911	\$
Total Unrestricted Net Assets:	\$16,438	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$32,488	\$36,591	\$
Per Capita Debt:	\$123	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Fairview Township and Road & Bridge		
<b>Unit Code:</b>	029/090/01	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$481,150		
<b>Equalized Assessed Valuation:</b>	\$12,575,186		
<b>Population:</b>	698		
<b>Employees:</b>			
	<b>Full Time:</b>	7	
	<b>Part Time:</b>	1	
	<b>Salaries Paid:</b>	\$26,453	

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 14:	\$654,338	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$937	\$373	\$263
Revenue Collected During FY 14:	\$199,336	\$234,264	\$182,749
Expenditures During FY 14:	\$390,977	\$226,119	\$176,323
Per Capita Revenue:	\$286	\$245	\$196
Per Capita Expenditures:	\$560	\$235	\$191
Revenues over (under) Expenditures:	-\$191,641	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	118.34%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$462,697	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$663	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$170,050	\$137,911	\$
Total Unrestricted Net Assets:	\$292,647	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 001/080/01      **County:** Adams

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$240,898

**Equalized Assessed Valuation:** \$9,440,865

**Population:** 500

**Employees:**

**Full Time:**

**Part Time:** 8

**Salaries Paid:** \$27,494

**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 14:	\$393,514	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$787	\$373	\$263
Revenue Collected During FY 14:	\$173,934	\$234,264	\$182,749
Expenditures During FY 14:	\$148,527	\$226,119	\$176,323
Per Capita Revenue:	\$348	\$245	\$196
Per Capita Expenditures:	\$297	\$235	\$191
Revenues over (under) Expenditures:	\$25,407	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	282.05%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$418,921	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$838	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$189,315	\$26,975	\$
Total Unreserved Funds:	\$229,606	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Fall River Township and Road & Bridge**

Unit Code: 050/110/01 County: Lasalle

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$305,386

Equalized Assessed Valuation: \$19,452,718

Population: 850

Employees:

    Full Time:

    Part Time: 10

    Salaries Paid: \$43,632

#### 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 14:	\$103,516	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$122	\$373	\$263
Revenue Collected During FY 14:	\$265,734	\$234,264	\$182,749
Expenditures During FY 14:	\$243,917	\$226,119	\$176,323
Per Capita Revenue:	\$313	\$245	\$196
Per Capita Expenditures:	\$287	\$235	\$191
Revenues over (under) Expenditures:	\$21,817	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	51.38%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$125,333	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$147	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,813	\$137,911	\$
Total Unrestricted Net Assets:	\$65,520	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$82,000	\$36,591	\$
Per Capita Debt:	\$96	\$29	\$
General Obligation Debt over EAV:	0.42%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 083/120/01      **County:** Sangamon

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$845,650

**Equalized Assessed Valuation:** \$121,301,934

**Population:** 5,612

**Employees:**

**Full Time:**

**Part Time:** 11

**Salaries Paid:** \$82,629

**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 14:	\$858,205	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$153	\$373	\$263
Revenue Collected During FY 14:	\$536,957	\$234,264	\$182,749
Expenditures During FY 14:	\$400,002	\$226,119	\$176,323
Per Capita Revenue:	\$96	\$245	\$196
Per Capita Expenditures:	\$71	\$235	\$191
Revenues over (under) Expenditures:	\$136,955	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	248.79%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$995,160	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$177	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$729,451	\$26,975	\$
Total Unreserved Funds:	\$265,709	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$55,000	\$36,591	\$
Per Capita Debt:	\$10	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 050/120/01      **County:** LaSalle

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$501,328

**Equalized Assessed Valuation:** \$23,752,381

**Population:** 1,010

**Employees:**

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

**Part Time:** \_\_\_\_\_ 1

**Salaries Paid:** \_\_\_\_\_ \$39,652

**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 14:	\$221,940	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$220	\$373	\$263
Revenue Collected During FY 14:	\$157,495	\$234,264	\$182,749
Expenditures During FY 14:	\$170,764	\$226,119	\$176,323
Per Capita Revenue:	\$156	\$245	\$196
Per Capita Expenditures:	\$169	\$235	\$191
Revenues over (under) Expenditures:	-\$13,269	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	122.20%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$208,671	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$207	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$208,671	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Farmers Township and Road & Bridge		
Unit Code:	029/100/01	County:	Fulton
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$292,850		
Equalized Assessed Valuation:	\$6,847,149		
Population:	400		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$18,769		

#### 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 14:	\$132,356	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$331	\$373	\$263
Revenue Collected During FY 14:	\$103,515	\$234,264	\$182,749
Expenditures During FY 14:	\$124,117	\$226,119	\$176,323
Per Capita Revenue:	\$259	\$245	\$196
Per Capita Expenditures:	\$310	\$235	\$191
Revenues over (under) Expenditures:	-\$20,602	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	90.04%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$111,754	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$279	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$111,754	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Farmington Township and Road & Bridge	
<b>Unit Code:</b>	029/110/01	<b>County:</b> Fulton
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$761,675	
<b>Equalized Assessed Valuation:</b>	\$37,838,358	
<b>Population:</b>	3,350	
<b>Employees:</b>		
	<b>Full Time:</b>	2
	<b>Part Time:</b>	12
	<b>Salaries Paid:</b>	\$86,807

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 14:	\$612,435	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$183	\$373	\$263
Revenue Collected During FY 14:	\$342,756	\$234,264	\$182,749
Expenditures During FY 14:	\$419,267	\$226,119	\$176,323
Per Capita Revenue:	\$102	\$245	\$196
Per Capita Expenditures:	\$125	\$235	\$191
Revenues over (under) Expenditures:	-\$76,511	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	127.82%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$535,924	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$160	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,754	\$137,911	\$
Total Unrestricted Net Assets:	\$529,170	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$33,104	\$36,591	\$
Per Capita Debt:	\$10	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Farrington Township and Road & Bridge	
<b>Unit Code:</b>	041/060/01	<b>County:</b> Jefferson
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$260,468	
<b>Equalized Assessed Valuation:</b>	\$5,314,361	
<b>Population:</b>	567	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	11
	<b>Salaries Paid:</b>	\$24,342

Blended Component Units
Number Submitted = 2
Farrington Township
Road & Bridge

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$308,828	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$545	\$373	\$263
Revenue Collected During FY 14:	\$91,587	\$234,264	\$182,749
Expenditures During FY 14:	\$81,313	\$226,119	\$176,323
Per Capita Revenue:	\$162	\$245	\$196
Per Capita Expenditures:	\$143	\$235	\$191
Revenues over (under) Expenditures:	\$10,274	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	392.37%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$319,049	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$563	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$315,772	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 053/100/01      **County:** Livingston

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$154,628

**Equalized Assessed Valuation:** \$7,366,183

**Population:** 271

**Employees:**

<b>Full Time:</b>	1
<b>Part Time:</b>	13
<b>Salaries Paid:</b>	\$25,130

**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 14:	\$95,205	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$351	\$373	\$263
Revenue Collected During FY 14:	\$145,509	\$234,264	\$182,749
Expenditures During FY 14:	\$138,374	\$226,119	\$176,323
Per Capita Revenue:	\$537	\$245	\$196
Per Capita Expenditures:	\$511	\$235	\$191
Revenues over (under) Expenditures:	\$7,135	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	73.96%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$102,340	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$378	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$97,937	\$137,911	\$
Total Unrestricted Net Assets:	\$14,403	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fayetteville Township and Road & Bridge		
Unit Code:	088/070/01	County:	St. Clair
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$416,677		
Equalized Assessed Valuation:	\$23,027,669		
Population:	1,600		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$65,858	

#### 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 14:	\$491,279	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$307	\$373	\$263
Revenue Collected During FY 14:	\$194,357	\$234,264	\$182,749
Expenditures During FY 14:	\$206,111	\$226,119	\$176,323
Per Capita Revenue:	\$121	\$245	\$196
Per Capita Expenditures:	\$129	\$235	\$191
Revenues over (under) Expenditures:	-\$11,754	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	232.65%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$479,525	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$300	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$347,858	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Felix Township and Road & Bridge		
<b>Unit Code:</b>	032/040/01	<b>County:</b>	Grundy
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$570,502		
<b>Equalized Assessed Valuation:</b>	\$100,096,771		
<b>Population:</b>	4,427		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	12	
	<b>Salaries Paid:</b>	\$68,714	

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 14:	\$569,374	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$129	\$373	\$263
Revenue Collected During FY 14:	\$319,487	\$234,264	\$182,749
Expenditures During FY 14:	\$296,128	\$226,119	\$176,323
Per Capita Revenue:	\$72	\$245	\$196
Per Capita Expenditures:	\$67	\$235	\$191
Revenues over (under) Expenditures:	\$23,359	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	200.16%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$592,733	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$134	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$406,401	\$137,911	\$
Total Unrestricted Net Assets:	\$186,332	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Fenton Township and Road & Bridge	
<b>Unit Code:</b>	098/050/01	<b>County:</b> Whiteside
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$118,303	
<b>Equalized Assessed Valuation:</b>	\$12,250,000	
<b>Population:</b>	572	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	16
	<b>Salaries Paid:</b>	\$34,400

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 14:	\$184,111	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$322	\$373	\$263
Revenue Collected During FY 14:	\$118,880	\$234,264	\$182,749
Expenditures During FY 14:	\$136,777	\$226,119	\$176,323
Per Capita Revenue:	\$208	\$245	\$196
Per Capita Expenditures:	\$239	\$235	\$191
Revenues over (under) Expenditures:	-\$17,897	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	136.91%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$187,263	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$327	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$187,266	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$410	\$36,591	\$
Per Capita Debt:	\$1	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Fidelity Township and Road & Bridge		
<b>Unit Code:</b>	042/030/01	<b>County:</b>	Jersey
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$127,500		
<b>Equalized Assessed Valuation:</b>	\$12,340,422		
<b>Population:</b>	715		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$36,435	

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 14:	\$127,781	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$179	\$373	\$263
Revenue Collected During FY 14:	\$96,900	\$234,264	\$182,749
Expenditures During FY 14:	\$99,999	\$226,119	\$176,323
Per Capita Revenue:	\$136	\$245	\$196
Per Capita Expenditures:	\$140	\$235	\$191
Revenues over (under) Expenditures:	-\$3,099	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	124.68%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$124,682	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$174	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$94,394	\$26,975	\$
Total Unreserved Funds:	\$31,987	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 041/070/01      **County:** Jefferson

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$305,506

**Equalized Assessed Valuation:** \$11,695,551

**Population:** 1,468

**Employees:**

<b>Full Time:</b>	2
<b>Part Time:</b>	8
<b>Salaries Paid:</b>	\$56,953

**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 14:	\$238,532	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$162	\$373	\$263
Revenue Collected During FY 14:	\$181,081	\$234,264	\$182,749
Expenditures During FY 14:	\$177,213	\$226,119	\$176,323
Per Capita Revenue:	\$123	\$245	\$196
Per Capita Expenditures:	\$121	\$235	\$191
Revenues over (under) Expenditures:	\$3,868	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	136.78%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$242,400	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$165	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$222,600	\$137,911	\$
Total Unrestricted Net Assets:	-\$33,614	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$18,694	\$36,591	\$
Per Capita Debt:	\$13	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Fillmore Township**

Unit Code: **068/050/01** County: **Montgomery**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,001**

Equalized Assessed Valuation: **\$4,740,292**

Population: **616**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$5,956**

**Blended Component Units**

**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 14:	\$91,463	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$148	\$373	\$263
Revenue Collected During FY 14:	\$35,297	\$234,264	\$182,749
Expenditures During FY 14:	\$34,833	\$226,119	\$176,323
Per Capita Revenue:	\$57	\$245	\$196
Per Capita Expenditures:	\$57	\$235	\$191
Revenues over (under) Expenditures:	\$464	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	263.91%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$91,927	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$149	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Flagg Township and Road & Bridge		
Unit Code:	071/060/01	County:	Ogle
Fiscal Year End:	3/26/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,420,730		
Equalized Assessed Valuation:	\$195,425,593		
Population:	13,626		
Employees:			
	Full Time:		5
	Part Time:		12
	Salaries Paid:		\$274,404

#### 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 14:	\$1,972,999	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$145	\$129	\$64
Revenue Collected During FY 14:	\$1,157,801	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,205,353	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$85	\$120	\$69
Per Capita Expenditures:	\$88	\$115	\$61
Revenues over (under) Expenditures:	-\$47,552	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	159.74%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,925,447	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$141	\$135	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,538,206	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$387,241	\$1,505,727	\$943,706



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Flannigan Township and Road & Bridge		
<b>Unit Code:</b>	033/050/01	<b>County:</b>	Hamilton
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$72,161		
<b>Equalized Assessed Valuation:</b>	\$3,903,229		
<b>Population:</b>	304		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$33,356	

**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 14:	\$187,693	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$617	\$373	\$263
Revenue Collected During FY 14:	\$76,251	\$234,264	\$182,749
Expenditures During FY 14:	\$86,051	\$226,119	\$176,323
Per Capita Revenue:	\$251	\$245	\$196
Per Capita Expenditures:	\$283	\$235	\$191
Revenues over (under) Expenditures:	-\$9,800	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	206.73%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$177,893	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$585	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$177,896	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Flat Branch Township and Road & Bridge	
<b>Unit Code:</b>	086/060/01	<b>County:</b> Shelby
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$190,500	
<b>Equalized Assessed Valuation:</b>	\$10,522,708	
<b>Population:</b>	443	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	7
	<b>Salaries Paid:</b>	\$23,040

**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 14:	\$259,882	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$587	\$373	\$263
Revenue Collected During FY 14:	\$111,018	\$234,264	\$182,749
Expenditures During FY 14:	\$89,432	\$226,119	\$176,323
Per Capita Revenue:	\$251	\$245	\$196
Per Capita Expenditures:	\$202	\$235	\$191
Revenues over (under) Expenditures:	\$21,586	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	314.73%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$281,468	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$635	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$187,476	\$137,911	\$
Total Unrestricted Net Assets:	\$93,021	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **075/080/01** County: **Pike**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$74,182**

Equalized Assessed Valuation: **\$2,055,956**

Population: **92**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$21,384**

**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 14:	\$100,711	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,095	\$373	\$263
Revenue Collected During FY 14:	\$69,576	\$234,264	\$182,749
Expenditures During FY 14:	\$75,823	\$226,119	\$176,323
Per Capita Revenue:	\$756	\$245	\$196
Per Capita Expenditures:	\$824	\$235	\$191
Revenues over (under) Expenditures:	-\$6,247	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	124.58%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$94,464	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,027	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$84,317	\$137,911	\$
Total Unrestricted Net Assets:	\$10,147	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Flora Township and Road & Bridge		
<b>Unit Code:</b>	004/050/01	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$587,000		
<b>Equalized Assessed Valuation:</b>	\$63,066,576		
<b>Population:</b>	2,981		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	13	
	<b>Salaries Paid:</b>	\$86,054	

<b>Blended Component Units</b>	
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 14:	\$838,874	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$281	\$373	\$263
Revenue Collected During FY 14:	\$484,627	\$234,264	\$182,749
Expenditures During FY 14:	\$438,109	\$226,119	\$176,323
Per Capita Revenue:	\$163	\$245	\$196
Per Capita Expenditures:	\$147	\$235	\$191
Revenues over (under) Expenditures:	\$46,518	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	202.09%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$885,392	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$297	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$802,064	\$137,911	\$
Total Unrestricted Net Assets:	\$83,328	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 099/050/01 County: Will

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$344,870

Equalized Assessed Valuation: \$34,578,942

Population: 935

Employees:

    Full Time: 2

    Part Time: 4

    Salaries Paid: \$43,323

#### Blended Component Units

Number Submitted = 2

General  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$143,978	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$154	\$373	\$263
Revenue Collected During FY 14:	\$194,638	\$234,264	\$182,749
Expenditures During FY 14:	\$242,048	\$226,119	\$176,323
Per Capita Revenue:	\$208	\$245	\$196
Per Capita Expenditures:	\$259	\$235	\$191
Revenues over (under) Expenditures:	-\$47,410	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	39.90%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$96,568	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$103	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$67,209	\$26,975	\$
Total Unreserved Funds:	\$29,361	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Florence Township and Road & Bridge		
<b>Unit Code:</b>	089/040/01	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$637,239		
<b>Equalized Assessed Valuation:</b>	\$28,959,563		
<b>Population:</b>	1,305		
<b>Employees:</b>			
	<b>Full Time:</b>		1
	<b>Part Time:</b>		9
	<b>Salaries Paid:</b>		\$71,032

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 14:	\$448,372	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$344	\$373	\$263
Revenue Collected During FY 14:	\$326,744	\$234,264	\$182,749
Expenditures During FY 14:	\$281,496	\$226,119	\$176,323
Per Capita Revenue:	\$250	\$245	\$196
Per Capita Expenditures:	\$216	\$235	\$191
Revenues over (under) Expenditures:	\$45,248	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	175.36%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$493,620	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$378	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$398,217	\$137,911	\$
Total Unrestricted Net Assets:	\$24,110	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$168,051	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$327	\$373	\$263
Revenue Collected During FY 14:	\$167,356	\$234,264	\$182,749
Expenditures During FY 14:	\$140,095	\$226,119	\$176,323
Per Capita Revenue:	\$326	\$245	\$196
Per Capita Expenditures:	\$273	\$235	\$191
Revenues over (under) Expenditures:	\$27,261	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	139.41%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$195,312	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$380	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$195,312	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$69,547	\$36,591	\$
Per Capita Debt:	\$135	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Fon Du Lac Township and Road & Bridge		
<b>Unit Code:</b>	090/070/01	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,056,000		
<b>Equalized Assessed Valuation:</b>	\$277,770,603		
<b>Population:</b>	13,425		
<b>Employees:</b>			
	<b>Full Time:</b>		3
	<b>Part Time:</b>		8
	<b>Salaries Paid:</b>		\$241,434

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 14:	\$1,516,523	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$113	\$373	\$263
Revenue Collected During FY 14:	\$781,173	\$234,264	\$182,749
Expenditures During FY 14:	\$738,997	\$226,119	\$176,323
Per Capita Revenue:	\$58	\$245	\$196
Per Capita Expenditures:	\$55	\$235	\$191
Revenues over (under) Expenditures:	\$42,176	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	211.80%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,565,199	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$117	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$556,659	\$137,911	\$
Total Unrestricted Net Assets:	\$705,707	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Forest City Township and Road & Bridge	
<b>Unit Code:</b>	060/040/01	<b>County:</b> Mason
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$112,551	
<b>Equalized Assessed Valuation:</b>	\$7,172,164	
<b>Population:</b>	522	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	12
	<b>Salaries Paid:</b>	\$32,824

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 14:	\$73,799	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$141	\$373	\$263
Revenue Collected During FY 14:	\$92,568	\$234,264	\$182,749
Expenditures During FY 14:	\$85,262	\$226,119	\$176,323
Per Capita Revenue:	\$177	\$245	\$196
Per Capita Expenditures:	\$163	\$235	\$191
Revenues over (under) Expenditures:	\$7,306	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	95.12%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$81,105	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$155	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$81,105	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,437	\$36,591	\$
Per Capita Debt:	\$14	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Forrest Township and Road & Bridge	
<b>Unit Code:</b>	053/110/01	<b>County:</b> Livingston
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$312,475	
<b>Equalized Assessed Valuation:</b>	\$25,229,631	
<b>Population:</b>	1,605	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	13
	<b>Salaries Paid:</b>	\$43,462

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 14:	\$486,890	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$303	\$373	\$263
Revenue Collected During FY 14:	\$140,284	\$234,264	\$182,749
Expenditures During FY 14:	\$122,691	\$226,119	\$176,323
Per Capita Revenue:	\$87	\$245	\$196
Per Capita Expenditures:	\$76	\$235	\$191
Revenues over (under) Expenditures:	\$17,593	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	411.18%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$504,483	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$314	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$504,483	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Forreston Township and Road & Bridge		
<b>Unit Code:</b>	071/070/01	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$564,400		
<b>Equalized Assessed Valuation:</b>	\$28,829,895		
<b>Population:</b>	2,130		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$58,793	

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 14:	\$389,042	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$183	\$373	\$263
Revenue Collected During FY 14:	\$297,106	\$234,264	\$182,749
Expenditures During FY 14:	\$223,889	\$226,119	\$176,323
Per Capita Revenue:	\$139	\$245	\$196
Per Capita Expenditures:	\$105	\$235	\$191
Revenues over (under) Expenditures:	\$73,217	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	206.47%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$462,259	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$217	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$328,653	\$137,911	\$
Total Unrestricted Net Assets:	\$133,606	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Fort Russell Township and Road & Bridge		
<b>Unit Code:</b>	057/060/01	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,070,737		
<b>Equalized Assessed Valuation:</b>	\$175,720,913		
<b>Population:</b>	8,500		
<b>Employees:</b>			
	<b>Full Time:</b>		6
	<b>Part Time:</b>		9
	<b>Salaries Paid:</b>		\$317,322

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 14:	\$1,790,969	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$211	\$129	\$64
Revenue Collected During FY 14:	\$963,217	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$927,445	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$113	\$120	\$69
Per Capita Expenditures:	\$109	\$115	\$61
Revenues over (under) Expenditures:	\$35,772	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	196.96%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,826,741	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$215	\$135	\$65

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,519	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,824,223	\$1,505,727	\$943,706



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Foster Township and Road & Bridge	
<b>Unit Code:</b>	057/070/01	<b>County:</b> Madison
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$2,074,380	
<b>Equalized Assessed Valuation:</b>	\$80,597,353	
<b>Population:</b>	4,008	
<b>Employees:</b>		
	<b>Full Time:</b>	2
	<b>Part Time:</b>	5
	<b>Salaries Paid:</b>	\$199,656

Blended Component Units
Number Submitted = 2
Road & Bridge
Town

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,052,648	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$263	\$373	\$263
Revenue Collected During FY 14:	\$662,920	\$234,264	\$182,749
Expenditures During FY 14:	\$665,522	\$226,119	\$176,323
Per Capita Revenue:	\$165	\$245	\$196
Per Capita Expenditures:	\$166	\$235	\$191
Revenues over (under) Expenditures:	-\$2,602	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	157.78%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,050,046	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$262	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$1,050,046	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 058/040/01      **County:** Marion

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$177,008

**Equalized Assessed Valuation:** \$9,098,977

**Population:** 379

**Employees:**

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

**Part Time:** \_\_\_\_\_ 8

**Salaries Paid:** \_\_\_\_\_ \$33,923

**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 14:	\$260,431	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$687	\$373	\$263
Revenue Collected During FY 14:	\$144,602	\$234,264	\$182,749
Expenditures During FY 14:	\$84,443	\$226,119	\$176,323
Per Capita Revenue:	\$382	\$245	\$196
Per Capita Expenditures:	\$223	\$235	\$191
Revenues over (under) Expenditures:	\$60,159	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	379.65%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$320,590	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$846	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$262,023	\$137,911	\$
Total Unrestricted Net Assets:	\$58,567	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

TOWNSHIPS: Revenue Less Than 850,000

**Local Government Profile**

Unit Name: **Fountain Bluff Township and Road & Bridge**

Unit Code: 039/060/01 County: Jackson

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$122,597

Equalized Assessed Valuation: \$4,538,685

Population: 210

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$12,331

**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 14:	\$80,572	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$384	\$373	\$263
Revenue Collected During FY 14:	\$42,470	\$234,264	\$182,749
Expenditures During FY 14:	\$33,996	\$226,119	\$176,323
Per Capita Revenue:	\$202	\$245	\$196
Per Capita Expenditures:	\$162	\$235	\$191
Revenues over (under) Expenditures:	\$8,474	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	261.93%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$89,046	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$424	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$89,045	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 038/120/01      **County:** Iroquois

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$263,262

**Equalized Assessed Valuation:** \$133,532,655

**Population:** 1,164

**Employees:**

Full Time:	1
Part Time:	5
Salaries Paid:	\$54,550

**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 14:	\$234,091	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$201	\$373	\$263
Revenue Collected During FY 14:	\$184,703	\$234,264	\$182,749
Expenditures During FY 14:	\$169,441	\$226,119	\$176,323
Per Capita Revenue:	\$159	\$245	\$196
Per Capita Expenditures:	\$146	\$235	\$191
Revenues over (under) Expenditures:	\$15,262	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	147.16%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$249,353	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$214	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$249,353	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	<b>Fountain Green Township and Road &amp; Bridge</b>	
<b>Unit Code:</b>	034/080/01	<b>County:</b> Hancock
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$184,560	
<b>Equalized Assessed Valuation:</b>	\$7,169,069	
<b>Population:</b>	288	
<b>Employees:</b>		
<b>Full Time:</b>	7	
<b>Part Time:</b>	2	
<b>Salaries Paid:</b>	\$26,910	

<b>Blended Component Units</b>
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 14:	\$232,111	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$806	\$373	\$263
Revenue Collected During FY 14:	\$304,199	\$234,264	\$182,749
Expenditures During FY 14:	\$155,749	\$226,119	\$176,323
Per Capita Revenue:	\$1,056	\$245	\$196
Per Capita Expenditures:	\$541	\$235	\$191
Revenues over (under) Expenditures:	\$148,450	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	244.34%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$380,561	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,321	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$380,560	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Four Mile Township and Road & Bridge		
<b>Unit Code:</b>	096/070/01	<b>County:</b>	Wayne
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$60,202		
<b>Equalized Assessed Valuation:</b>	\$4,503,609		
<b>Population:</b>	592		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$22,950	

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 14:	\$211,646	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$358	\$373	\$263
Revenue Collected During FY 14:	\$80,536	\$234,264	\$182,749
Expenditures During FY 14:	\$65,761	\$226,119	\$176,323
Per Capita Revenue:	\$136	\$245	\$196
Per Capita Expenditures:	\$111	\$235	\$191
Revenues over (under) Expenditures:	\$14,775	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	344.31%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$226,421	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$382	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$199,965	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **047/030/01** County: **Kendall**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$390,056**

Equalized Assessed Valuation: **\$57,469,307**

Population: **1,257**

Employees:

    Full Time: **2**

    Part Time: **5**

    Salaries Paid: **\$108,078**

**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 14:	\$246,172	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$196	\$373	\$263
Revenue Collected During FY 14:	\$472,943	\$234,264	\$182,749
Expenditures During FY 14:	\$410,837	\$226,119	\$176,323
Per Capita Revenue:	\$376	\$245	\$196
Per Capita Expenditures:	\$327	\$235	\$191
Revenues over (under) Expenditures:	\$62,106	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	75.04%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$308,278	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$245	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$126,070	\$137,911	\$
Total Unrestricted Net Assets:	\$182,208	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$525,190	\$36,591	\$
Per Capita Debt:	\$418	\$29	\$
General Obligation Debt over EAV:	0.91%	0.01%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Fox Township and Road & Bridge		
<b>Unit Code:</b>	040/020/01	<b>County:</b>	Jasper
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$191,840		
<b>Equalized Assessed Valuation:</b>	\$7,867,925		
<b>Population:</b>	512		
<b>Employees:</b>			
	<b>Full Time:</b>	2	
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$63,606	

<b>Blended Component Units</b>	
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 14:	\$210,670	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$411	\$373	\$263
Revenue Collected During FY 14:	\$226,999	\$234,264	\$182,749
Expenditures During FY 14:	\$191,840	\$226,119	\$176,323
Per Capita Revenue:	\$443	\$245	\$196
Per Capita Expenditures:	\$375	\$235	\$191
Revenues over (under) Expenditures:	\$35,159	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	128.22%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$245,983	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$480	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$245,983	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Frankfort Township and Road & Bridge		
<b>Unit Code:</b>	028/080/01	<b>County:</b>	Franklin
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$963,515		
<b>Equalized Assessed Valuation:</b>	\$42,889,224		
<b>Population:</b>	7,029		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$137,070	

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 14:	\$670,759	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$95	\$373	\$263
Revenue Collected During FY 14:	\$419,128	\$234,264	\$182,749
Expenditures During FY 14:	\$409,064	\$226,119	\$176,323
Per Capita Revenue:	\$60	\$245	\$196
Per Capita Expenditures:	\$58	\$235	\$191
Revenues over (under) Expenditures:	\$10,064	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	166.43%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$680,823	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$97	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$545,972	\$137,911	\$
Total Unrestricted Net Assets:	\$134,851	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Frankfort Township and Road & Bridge		
<b>Unit Code:</b>	099/060/01	<b>County:</b>	Will
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$10,306,892		
<b>Equalized Assessed Valuation:</b>	\$2,099,317,492		
<b>Population:</b>	57,055		
<b>Employees:</b>			
	<b>Full Time:</b>		25
	<b>Part Time:</b>		25
	<b>Salaries Paid:</b>		\$1,545,515

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 14:	\$3,732,087	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$65	\$129	\$64
Revenue Collected During FY 14:	\$7,026,210	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$5,597,629	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$123	\$120	\$69
Per Capita Expenditures:	\$98	\$115	\$61
Revenues over (under) Expenditures:	\$1,428,581	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	89.17%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$4,991,405	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$87	\$135	\$65

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$12,085	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$3,427,137	\$1,505,727	\$943,706



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,500,000	\$820,941	\$
Per Capita Debt:	\$114	\$42	\$
General Obligation Debt over EAV:	0.31%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$701,175	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$12	\$22	\$
Revenue Collected During FY 14:	\$373,729	\$107,980	\$
Expenditures During FY 14:	\$418,744	\$92,214	\$
Per Capita Revenue:	\$7	\$4	\$
Per Capita Expenditures:	\$7	\$3	\$
Operating Income (loss):	-\$45,015	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	197.12%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$825,423	\$579,995	\$
Per Capita Ending Retained Earnings:	\$14	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Franklin Township and Road & Bridge		
<b>Unit Code:</b>	019/050/01	<b>County:</b>	Dekalb
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$715,313		
<b>Equalized Assessed Valuation:</b>	\$46,910,676		
<b>Population:</b>	2,340		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$90,959	

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 14:	\$474,931	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$203	\$373	\$263
Revenue Collected During FY 14:	\$407,952	\$234,264	\$182,749
Expenditures During FY 14:	\$419,820	\$226,119	\$176,323
Per Capita Revenue:	\$174	\$245	\$196
Per Capita Expenditures:	\$179	\$235	\$191
Revenues over (under) Expenditures:	-\$11,868	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	110.30%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$463,063	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$198	\$382	\$267

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$463,063	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 052/060/01      **County:** Lee

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$238,451

**Equalized Assessed Valuation:** \$22,503,066

**Population:** 1,416

**Employees:**

**Full Time:**

**Part Time:** 5

**Salaries Paid:** \$23,220

**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 14:	\$122,855	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$87	\$373	\$263
Revenue Collected During FY 14:	\$186,510	\$234,264	\$182,749
Expenditures During FY 14:	\$198,733	\$226,119	\$176,323
Per Capita Revenue:	\$132	\$245	\$196
Per Capita Expenditures:	\$140	\$235	\$191
Revenues over (under) Expenditures:	-\$12,223	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	55.67%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$110,632	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$78	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$91,394	\$137,911	\$
Total Unrestricted Net Assets:	\$19,238	\$118,889	\$44,812



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 084/070/01      **County:** Schuyler

**Fiscal Year End:** 3/26/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$124,188

**Equalized Assessed Valuation:** \$3,921,495

**Population:** 1,850

**Employees:**

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

**Part Time:** 7

**Salaries Paid:** \$16,200

**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 14:	\$105,470	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$57	\$373	\$263
Revenue Collected During FY 14:	\$51,304	\$234,264	\$182,749
Expenditures During FY 14:	\$84,389	\$226,119	\$176,323
Per Capita Revenue:	\$28	\$245	\$196
Per Capita Expenditures:	\$46	\$235	\$191
Revenues over (under) Expenditures:	-\$33,085	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	104.14%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$87,885	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$48	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$87,885	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,500	\$36,591	\$
Per Capita Debt:	\$8	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
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>	Freeburg Township and Road & Bridge		
<b>Unit Code:</b>	088/080/01	<b>County:</b>	St. Clair
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,172,970		
<b>Equalized Assessed Valuation:</b>	\$99,761,441		
<b>Population:</b>	5,100		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$213,987	

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 14:	\$739,460	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$145	\$373	\$263
Revenue Collected During FY 14:	\$717,422	\$234,264	\$182,749
Expenditures During FY 14:	\$797,146	\$226,119	\$176,323
Per Capita Revenue:	\$141	\$245	\$196
Per Capita Expenditures:	\$156	\$235	\$191
Revenues over (under) Expenditures:	-\$79,724	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	83.14%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$662,756	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$130	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$662,756	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$118,681	\$36,591	\$
Per Capita Debt:	\$23	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 008/040/01      **County:** Carroll

**Fiscal Year End:** 3/30/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$518,850

**Equalized Assessed Valuation:** \$74,270,077

**Population:** 697

**Employees:**

**Full Time:** 1

**Part Time:** 7

**Salaries Paid:** \$61,149

**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 14:	\$314,227	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$451	\$373	\$263
Revenue Collected During FY 14:	\$359,553	\$234,264	\$182,749
Expenditures During FY 14:	\$278,765	\$226,119	\$176,323
Per Capita Revenue:	\$516	\$245	\$196
Per Capita Expenditures:	\$400	\$235	\$191
Revenues over (under) Expenditures:	\$80,788	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	141.70%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$395,015	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$567	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$379,607	\$26,975	\$
Total Unreserved Funds:	\$15,408	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,206	\$36,591	\$
Per Capita Debt:	\$10	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Freedom Township and Road & Bridge		
Unit Code:	050/130/01	County:	Lasalle
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$612,700		
Equalized Assessed Valuation:	\$22,295,704		
Population:	663		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$36,360	

#### 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 14:	\$387,599	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$585	\$373	\$263
Revenue Collected During FY 14:	\$285,735	\$234,264	\$182,749
Expenditures During FY 14:	\$220,915	\$226,119	\$176,323
Per Capita Revenue:	\$431	\$245	\$196
Per Capita Expenditures:	\$333	\$235	\$191
Revenues over (under) Expenditures:	\$64,820	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	215.75%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$476,614	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$719	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$403,453	\$137,911	\$
Total Unrestricted Net Assets:	\$73,161	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$36,591	\$
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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$820,941	\$
Per Capita Debt:	\$	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Fremont Township and Road & Bridge	
<b>Unit Code:</b>	049/070/01	<b>County:</b> Lake
<b>Fiscal Year End:</b>	2/28/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$4,389,125	
<b>Equalized Assessed Valuation:</b>	\$1,010,884,430	
<b>Population:</b>	32,337	
<b>Employees:</b>		
	<b>Full Time:</b>	15
	<b>Part Time:</b>	12
	<b>Salaries Paid:</b>	\$754,256

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 14:	\$2,840,393	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$88	\$129	\$64
Revenue Collected During FY 14:	\$2,633,813	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,955,259	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$81	\$120	\$69
Per Capita Expenditures:	\$91	\$115	\$61
Revenues over (under) Expenditures:	-\$321,446	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	89.09%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,632,701	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$81	\$135	\$65

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,881	\$
Total Unreserved Funds:	\$	\$39,833	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$938,043	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,694,658	\$1,505,727	\$943,706



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$94,025	\$820,941	\$
Per Capita Debt:	\$3	\$42	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$22	\$
Revenue Collected During FY 14:	\$	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$	\$579,995	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Friends Creek Township and Road & Bridge		
<b>Unit Code:</b>	055/040/01	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	3/31/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$795,164		
<b>Equalized Assessed Valuation:</b>	\$29,452,117		
<b>Population:</b>	1,600		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	10	
	<b>Salaries Paid:</b>	\$174,394	

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 14:	\$393,330	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$246	\$373	\$263
Revenue Collected During FY 14:	\$545,712	\$234,264	\$182,749
Expenditures During FY 14:	\$779,014	\$226,119	\$176,323
Per Capita Revenue:	\$341	\$245	\$196
Per Capita Expenditures:	\$487	\$235	\$191
Revenues over (under) Expenditures:	-\$233,302	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	48.39%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$376,928	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$236	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$137,929	\$137,911	\$
Total Unrestricted Net Assets:	\$238,999	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$221,174	\$36,591	\$
Per Capita Debt:	\$138	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fulton Township and Road & Bridge		
Unit Code:	098/060/01	County:	Whiteside
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$330,410		
Equalized Assessed Valuation:	\$60,938,470		
Population:	3,431		
Employees:			
	Full Time:		
	Part Time:	15	
	Salaries Paid:	\$100,471	

#### 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 14:	\$415,647	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$121	\$373	\$263
Revenue Collected During FY 14:	\$242,105	\$234,264	\$182,749
Expenditures During FY 14:	\$248,157	\$226,119	\$176,323
Per Capita Revenue:	\$71	\$245	\$196
Per Capita Expenditures:	\$72	\$235	\$191
Revenues over (under) Expenditures:	-\$6,052	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	165.05%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$409,595	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$119	\$382	\$267

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,470	\$137,911	\$
Total Unrestricted Net Assets:	\$329,125	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$184,977	\$36,591	\$
Per Capita Debt:	\$54	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

**Unit Code:** 064/170/01      **County:** Mclean

**Fiscal Year End:** 3/31/2014

**Accounting Method:** Cash

**Appropriation or Budget:** \$120,857

**Equalized Assessed Valuation:** \$17,424,660

**Population:** 245

**Employees:**

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

**Part Time:** 14

**Salaries Paid:** \$61,587

**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 14:	\$95,290	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$389	\$373	\$263
Revenue Collected During FY 14:	\$211,081	\$234,264	\$182,749
Expenditures During FY 14:	\$192,354	\$226,119	\$176,323
Per Capita Revenue:	\$862	\$245	\$196
Per Capita Expenditures:	\$785	\$235	\$191
Revenues over (under) Expenditures:	\$18,727	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	94.22%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$181,236	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$740	\$382	\$267

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$20,288	\$26,975	\$
Total Unreserved Funds:	\$78,092	\$72,359	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$	\$118,889	\$44,812



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$67,142	\$36,591	\$
Per Capita Debt:	\$274	\$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 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$	\$11,956	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$