



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Jackson Township and Road & Bridge

Unit Code: 025/040/01 **County:** Effingham

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$495,568

Equalized Assessed Valuation: \$14,171,343

Population: 850

Employees:

Full Time: _____

Part Time: _____ 8

Salaries Paid: _____ \$35,656

Blended Component Units

Number Submitted = 2
Jackson Township
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:	\$167,339	\$234,264	\$182,749
Expenditures During FY 14:	\$113,098	\$226,119	\$176,323
Per Capita Revenue:	\$197	\$245	\$196
Per Capita Expenditures:	\$133	\$235	\$191
Revenues over (under) Expenditures:	\$54,241	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	47.96%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$54,241	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$64	\$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:	\$719,344	\$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:	Jackson Township and Road & Bridge		
Unit Code:	099/090/01	County:	Will
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$843,500		
Equalized Assessed Valuation:	\$148,717,754		
Population:	4,100		
Employees:			
	Full Time:	2	
	Part Time:	17	
	Salaries Paid:	\$165,065	

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:	\$353,508	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$86	\$373	\$263
Revenue Collected During FY 14:	\$557,240	\$234,264	\$182,749
Expenditures During FY 14:	\$438,464	\$226,119	\$176,323
Per Capita Revenue:	\$136	\$245	\$196
Per Capita Expenditures:	\$107	\$235	\$191
Revenues over (under) Expenditures:	\$118,776	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	107.71%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$472,284	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$115	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$398,094	\$26,975	\$
Total Unreserved Funds:	\$74,190	\$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:	Jamaica Township and Road & Bridge	
Unit Code:	092/090/01	County: Vermilion
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$141,813	
Equalized Assessed Valuation:	\$12,555,646	
Population:	202	
Employees:		
	Full Time:	
	Part Time:	12
	Salaries Paid:	\$27,715

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:	\$60,397	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$299	\$373	\$263
Revenue Collected During FY 14:	\$155,990	\$234,264	\$182,749
Expenditures During FY 14:	\$141,813	\$226,119	\$176,323
Per Capita Revenue:	\$772	\$245	\$196
Per Capita Expenditures:	\$702	\$235	\$191
Revenues over (under) Expenditures:	\$14,177	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	92.70%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$131,463	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$651	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$131,453	\$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:	\$9,145	\$36,591	\$
Per Capita Debt:	\$45	\$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

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

Unit Code: **057/120/01** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,137,500**

Equalized Assessed Valuation: **\$290,756,022**

Population: **14,230**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$376,451**

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:	\$1,890,666	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$133	\$129	\$64
Revenue Collected During FY 14:	\$1,400,430	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,259,429	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$98	\$120	\$69
Per Capita Expenditures:	\$89	\$115	\$61
Revenues over (under) Expenditures:	\$141,001	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	161.32%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,031,667	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$143	\$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:	\$1,604,484	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$420,131	\$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:	\$66,165	\$820,941	\$
Per Capita Debt:	\$5	\$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:	Jasper Township and Road & Bridge	
Unit Code:	096/120/01	County: Wayne
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$413,461	
Equalized Assessed Valuation:	\$12,458,042	
Population:	1,726	
Employees:		
	Full Time:	
	Part Time:	12
	Salaries Paid:	\$37,190

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:	\$347,779	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$201	\$373	\$263
Revenue Collected During FY 14:	\$243,784	\$234,264	\$182,749
Expenditures During FY 14:	\$209,238	\$226,119	\$176,323
Per Capita Revenue:	\$141	\$245	\$196
Per Capita Expenditures:	\$121	\$235	\$191
Revenues over (under) Expenditures:	\$34,546	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	175.73%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$367,687	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$213	\$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:	\$338,826	\$137,911	\$
Total Unrestricted Net Assets:	\$28,861	\$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: **Jefferson Township and Road & Bridge**

Unit Code: 089/070/01 County: Stephenson

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$158,893

Equalized Assessed Valuation: \$4,000,000

Population: 300

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$22,652

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:	\$63,315	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$211	\$373	\$263
Revenue Collected During FY 14:	\$37,241	\$234,264	\$182,749
Expenditures During FY 14:	\$60,534	\$226,119	\$176,323
Per Capita Revenue:	\$124	\$245	\$196
Per Capita Expenditures:	\$202	\$235	\$191
Revenues over (under) Expenditures:	-\$23,293	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	66.11%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$40,022	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$133	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$31,911	\$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:	Jersey Township and Road & Bridge		
Unit Code:	042/040/01	County:	Jersey
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$886,827		
Equalized Assessed Valuation:	\$155,687,917		
Population:	9,496		
Employees:			
Full Time:			4
Part Time:			8
Salaries Paid:			\$174,167

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:	\$872,999	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$92	\$373	\$263
Revenue Collected During FY 14:	\$559,802	\$234,264	\$182,749
Expenditures During FY 14:	\$525,399	\$226,119	\$176,323
Per Capita Revenue:	\$59	\$245	\$196
Per Capita Expenditures:	\$55	\$235	\$191
Revenues over (under) Expenditures:	\$34,403	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	185.08%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$972,402	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$102	\$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:	\$758,577	\$137,911	\$
Total Unrestricted Net Assets:	\$247,135	\$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:	\$65,000	\$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:	Johannisburg Township and Road & Bridge		
Unit Code:	095/080/01	County:	Washington
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$179,785		
Equalized Assessed Valuation:	\$8,949,821		
Population:	511		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$28,515	

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:	\$128,973	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$252	\$373	\$263
Revenue Collected During FY 14:	\$95,605	\$234,264	\$182,749
Expenditures During FY 14:	\$55,480	\$226,119	\$176,323
Per Capita Revenue:	\$187	\$245	\$196
Per Capita Expenditures:	\$109	\$235	\$191
Revenues over (under) Expenditures:	\$40,125	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	304.79%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$169,098	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$331	\$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:	\$131,603	\$137,911	\$
Total Unrestricted Net Assets:	\$37,495	\$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: **Johnson Township and Road & Bridge**

Unit Code: 011/050/01 County: Christian

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$292,536

Equalized Assessed Valuation: \$17,497,935

Population: 673

Employees:

 Full Time:

 Part Time: 11

 Salaries Paid: \$61,235

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:	\$192,497	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$286	\$373	\$263
Revenue Collected During FY 14:	\$184,391	\$234,264	\$182,749
Expenditures During FY 14:	\$191,118	\$226,119	\$176,323
Per Capita Revenue:	\$274	\$245	\$196
Per Capita Expenditures:	\$284	\$235	\$191
Revenues over (under) Expenditures:	-\$6,727	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	91.43%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$174,741	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$260	\$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:	\$76,461	\$137,911	\$
Total Unrestricted Net Assets:	\$98,280	\$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:	\$13,485	\$36,591	\$
Per Capita Debt:	\$20	\$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:	Johnson Township and Road & Bridge	
Unit Code:	012/070/01	County: Clark
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$110,620	
Equalized Assessed Valuation:	\$3,911,255	
Population:	366	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$22,128

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$184,291	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$504	\$373	\$263
Revenue Collected During FY 14:	\$79,946	\$234,264	\$182,749
Expenditures During FY 14:	\$86,710	\$226,119	\$176,323
Per Capita Revenue:	\$218	\$245	\$196
Per Capita Expenditures:	\$237	\$235	\$191
Revenues over (under) Expenditures:	-\$6,764	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	204.74%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$177,527	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$485	\$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:	\$177,527	\$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

Unit Name:	Joliet Township and Road & Bridge		
Unit Code:	099/100/01	County:	Will
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,319,400		
Equalized Assessed Valuation:	\$1,039,447,498		
Population:	87,398		
Employees:			
	Full Time:		32
	Part Time:		14
	Salaries Paid:		\$1,586,691

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:	\$3,407,409	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$39	\$129	\$64
Revenue Collected During FY 14:	\$4,555,237	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$4,056,408	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$52	\$120	\$69
Per Capita Expenditures:	\$46	\$115	\$61
Revenues over (under) Expenditures:	\$498,829	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	96.30%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,906,238	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$45	\$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:	\$798,356	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$3,079,659	\$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:	Jonathan Creek Township and Road & Bridge	
Unit Code:	070/030/01	County: Moultrie
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,353,214	
Equalized Assessed Valuation:	\$21,701,690	
Population:	875	
Employees:		
	Full Time:	2
	Part Time:	18
	Salaries Paid:	\$105,475

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:	\$444,622	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$508	\$373	\$263
Revenue Collected During FY 14:	\$567,045	\$234,264	\$182,749
Expenditures During FY 14:	\$430,791	\$226,119	\$176,323
Per Capita Revenue:	\$648	\$245	\$196
Per Capita Expenditures:	\$492	\$235	\$191
Revenues over (under) Expenditures:	\$136,254	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	143.54%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$618,376	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$707	\$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:	\$629,308	\$137,911	\$
Total Unrestricted Net Assets:	-\$10,932	\$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:	Jordan Township and Road & Bridge	
Unit Code:	098/120/01	County: Whiteside
Fiscal Year End:	12/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$216,800	
Equalized Assessed Valuation:	\$19,122,441	
Population:	900	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$48,913

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:	\$215,541	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$239	\$373	\$263
Revenue Collected During FY 14:	\$203,454	\$234,264	\$182,749
Expenditures During FY 14:	\$181,679	\$226,119	\$176,323
Per Capita Revenue:	\$226	\$245	\$196
Per Capita Expenditures:	\$202	\$235	\$191
Revenues over (under) Expenditures:	\$21,775	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	130.62%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$237,316	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$264	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$665,776	\$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:	Joshua Township and Road & Bridge	
Unit Code:	029/140/01	County: Fulton
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$461,050	
Equalized Assessed Valuation:	\$9,329,383	
Population:	529	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$35,020

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:	\$421,815	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$797	\$373	\$263
Revenue Collected During FY 14:	\$111,485	\$234,264	\$182,749
Expenditures During FY 14:	\$100,692	\$226,119	\$176,323
Per Capita Revenue:	\$211	\$245	\$196
Per Capita Expenditures:	\$190	\$235	\$191
Revenues over (under) Expenditures:	\$10,793	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	429.63%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$432,608	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$818	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$432,608	\$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: **Jubilee Township and Road & Bridge**

Unit Code: 072/070/01 County: Peoria

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$852,650

Equalized Assessed Valuation: \$48,584,059

Population: 1,525

Employees:

 Full Time:

 Part Time: 15

 Salaries Paid: \$57,307

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:	\$612,000	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$401	\$373	\$263
Revenue Collected During FY 14:	\$328,236	\$234,264	\$182,749
Expenditures During FY 14:	\$241,912	\$226,119	\$176,323
Per Capita Revenue:	\$215	\$245	\$196
Per Capita Expenditures:	\$159	\$235	\$191
Revenues over (under) Expenditures:	\$86,324	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	288.67%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$698,324	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$458	\$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:	\$619,499	\$137,911	\$
Total Unrestricted Net Assets:	\$77,959	\$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:	Kane Township and Road & Bridge		
Unit Code:	031/040/01	County:	Greene
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$709,848		
Equalized Assessed Valuation:	\$11,683,451		
Population:	1,000		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$44,427	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$110,748	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$111	\$373	\$263
Revenue Collected During FY 14:	\$130,255	\$234,264	\$182,749
Expenditures During FY 14:	\$135,778	\$226,119	\$176,323
Per Capita Revenue:	\$130	\$245	\$196
Per Capita Expenditures:	\$136	\$235	\$191
Revenues over (under) Expenditures:	-\$5,523	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	77.50%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$105,225	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$105	\$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:	\$	\$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: Kaneville Township and Road & Bridge

Unit Code: 045/110/01 **County:** Kane

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$358,636

Equalized Assessed Valuation: \$40,439,841

Population: 1,264

Employees:

Full Time: _____

Part Time: 10

Salaries Paid: \$97,132

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:	\$235,407	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$186	\$373	\$263
Revenue Collected During FY 14:	\$456,405	\$234,264	\$182,749
Expenditures During FY 14:	\$352,294	\$226,119	\$176,323
Per Capita Revenue:	\$361	\$245	\$196
Per Capita Expenditures:	\$279	\$235	\$191
Revenues over (under) Expenditures:	\$104,111	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	97.38%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$343,049	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$271	\$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:	\$109,456	\$137,911	\$
Total Unrestricted Net Assets:	\$129,472	\$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

Unit Name:	Kankakee Township and Road & Bridge		
Unit Code:	046/050/01	County:	Kankakee
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,289,993		
Equalized Assessed Valuation:	\$242,787,343		
Population:	28,029		
Employees:			
	Full Time:	16	
	Part Time:	3	
	Salaries Paid:	\$674,515	

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:	\$1,838,260	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$66	\$129	\$64
Revenue Collected During FY 14:	\$1,630,566	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,521,595	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$58	\$120	\$69
Per Capita Expenditures:	\$54	\$115	\$61
Revenues over (under) Expenditures:	\$108,971	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	127.97%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,947,231	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$69	\$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:	\$1,795,275	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$151,956	\$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:	\$320,606	\$820,941	\$
Per Capita Debt:	\$11	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Kansas Township and Road & Bridge	
Unit Code:	102/060/01	County: Woodford
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$290,585	
Equalized Assessed Valuation:	\$13,622,377	
Population:	433	
Employees:		
Full Time:	1	
Part Time:	7	
Salaries Paid:	\$29,142	

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:	\$133,767	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$309	\$373	\$263
Revenue Collected During FY 14:	\$128,991	\$234,264	\$182,749
Expenditures During FY 14:	\$95,127	\$226,119	\$176,323
Per Capita Revenue:	\$298	\$245	\$196
Per Capita Expenditures:	\$220	\$235	\$191
Revenues over (under) Expenditures:	\$33,864	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	176.22%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$167,631	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$387	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,413	\$26,975	\$
Total Unreserved Funds:	\$154,156	\$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: **Kansas Township and Road & Bridge**

Unit Code: 023/080/01 County: Edgar

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$252,287

Equalized Assessed Valuation: \$15,768,547

Population: 1,003

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$32,088

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:	\$260,405	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$260	\$373	\$263
Revenue Collected During FY 14:	\$199,462	\$234,264	\$182,749
Expenditures During FY 14:	\$188,604	\$226,119	\$176,323
Per Capita Revenue:	\$199	\$245	\$196
Per Capita Expenditures:	\$188	\$235	\$191
Revenues over (under) Expenditures:	\$10,858	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	143.83%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$271,263	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$270	\$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:	\$271,410	\$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:	Kaskaskia Township and Road & Bridge	
Unit Code:	026/060/01	County: Fayette
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$79,043	
Equalized Assessed Valuation:	\$5,108,840	
Population:	650	
Employees:		
Full Time:	1	
Part Time:	3	
Salaries Paid:	\$30,350	

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:	\$39,362	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$61	\$373	\$263
Revenue Collected During FY 14:	\$74,704	\$234,264	\$182,749
Expenditures During FY 14:	\$79,043	\$226,119	\$176,323
Per Capita Revenue:	\$115	\$245	\$196
Per Capita Expenditures:	\$122	\$235	\$191
Revenues over (under) Expenditures:	-\$4,339	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	44.31%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$35,023	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$54	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$35,023	\$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: **Keene Township and Road & Bridge**

Unit Code: 001/120/01 County: Adams

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$165,400

Equalized Assessed Valuation: \$6,949,610

Population: 604

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: \$42,426

Blended Component Units

Number Submitted = 2

Permanent Road

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$176,534	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$292	\$373	\$263
Revenue Collected During FY 14:	\$136,698	\$234,264	\$182,749
Expenditures During FY 14:	\$117,736	\$226,119	\$176,323
Per Capita Revenue:	\$226	\$245	\$196
Per Capita Expenditures:	\$195	\$235	\$191
Revenues over (under) Expenditures:	\$18,962	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	166.05%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$195,496	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$324	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$195,496	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Keith Township and Road & Bridge		
Unit Code:	096/130/01	County:	Wayne
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$175,020		
Equalized Assessed Valuation:	\$2,924,531		
Population:	368		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$26,040		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$128,187	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$348	\$373	\$263
Revenue Collected During FY 14:	\$109,750	\$234,264	\$182,749
Expenditures During FY 14:	\$94,227	\$226,119	\$176,323
Per Capita Revenue:	\$298	\$245	\$196
Per Capita Expenditures:	\$256	\$235	\$191
Revenues over (under) Expenditures:	\$15,523	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	152.51%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$143,710	\$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:	\$140,781	\$137,911	\$
Total Unrestricted Net Assets:	\$2,930	\$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: Keithsburg Township and Road & Bridge

Unit Code: 066/050/01 **County:** Mercer

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$86,700

Equalized Assessed Valuation: \$5,585,164

Population: 1,100

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$15,700

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:	\$180,695	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$164	\$373	\$263
Revenue Collected During FY 14:	\$155,954	\$234,264	\$182,749
Expenditures During FY 14:	\$129,720	\$226,119	\$176,323
Per Capita Revenue:	\$142	\$245	\$196
Per Capita Expenditures:	\$118	\$235	\$191
Revenues over (under) Expenditures:	\$26,234	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	160.21%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$207,826	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$189	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$172,510	\$26,975	\$
Total Unreserved Funds:	\$35,316	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: **094/070/01** County: **Warren**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,656**

Equalized Assessed Valuation: **\$10,050,080**

Population: **398**

Employees:

 Full Time: **7**

 Part Time: **8**

 Salaries Paid: **\$39,160**

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:	\$114,024	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$286	\$373	\$263
Revenue Collected During FY 14:	\$120,802	\$234,264	\$182,749
Expenditures During FY 14:	\$104,075	\$226,119	\$176,323
Per Capita Revenue:	\$304	\$245	\$196
Per Capita Expenditures:	\$261	\$235	\$191
Revenues over (under) Expenditures:	\$16,727	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	125.63%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$130,751	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$329	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$109,469	\$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:	\$152,828	\$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:	Kendall Township and Road & Bridge	
Unit Code:	047/040/01	County: Kendall
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,984,129	
Equalized Assessed Valuation:	\$194,807,874	
Population:	5,600	
Employees:		
	Full Time:	2
	Part Time:	7
	Salaries Paid:	\$179,382

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:	\$1,716,177	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$306	\$373	\$263
Revenue Collected During FY 14:	\$782,958	\$234,264	\$182,749
Expenditures During FY 14:	\$1,471,082	\$226,119	\$176,323
Per Capita Revenue:	\$140	\$245	\$196
Per Capita Expenditures:	\$263	\$235	\$191
Revenues over (under) Expenditures:	-\$688,124	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	90.96%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,338,053	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$239	\$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:	\$1,077,000	\$137,911	\$
Total Unrestricted Net Assets:	\$261,053	\$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:	\$310,000	\$36,591	\$
Per Capita Debt:	\$55	\$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:	Kent Township and Road & Bridge		
Unit Code:	089/080/01	County:	Stephenson
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$380,000		
Equalized Assessed Valuation:	\$17,489,690		
Population:	7,101		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$56,139	

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:	\$298,622	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$42	\$373	\$263
Revenue Collected During FY 14:	\$282,940	\$234,264	\$182,749
Expenditures During FY 14:	\$294,214	\$226,119	\$176,323
Per Capita Revenue:	\$40	\$245	\$196
Per Capita Expenditures:	\$41	\$235	\$191
Revenues over (under) Expenditures:	-\$11,274	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	97.66%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$287,344	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$40	\$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:	\$199,610	\$137,911	\$
Total Unrestricted Net Assets:	\$87,733	\$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:	\$77,621	\$36,591	\$
Per Capita Debt:	\$11	\$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: **Kerr Township and Road & Bridge**

Unit Code: **010/130/01** County: **Champaign**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$39,796**

Equalized Assessed Valuation: **\$3,879,260**

Population: **163**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$13,555**

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:	\$91,170	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$559	\$373	\$263
Revenue Collected During FY 14:	\$42,376	\$234,264	\$182,749
Expenditures During FY 14:	\$34,925	\$226,119	\$176,323
Per Capita Revenue:	\$260	\$245	\$196
Per Capita Expenditures:	\$214	\$235	\$191
Revenues over (under) Expenditures:	\$7,451	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	282.38%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$98,621	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$605	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$98,621	\$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: **Kerton Township and Road & Bridge**

Unit Code: 029/150/01 County: Fulton

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$102,500

Equalized Assessed Valuation: \$2,446,714

Population: 121

Employees:

 Full Time:

 Part Time: 11

 Salaries Paid: \$10,072

Blended Component Units

Number Submitted = 2
Kerton Township
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$138,158	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,142	\$373	\$263
Revenue Collected During FY 14:	\$145,088	\$234,264	\$182,749
Expenditures During FY 14:	\$32,133	\$226,119	\$176,323
Per Capita Revenue:	\$1,199	\$245	\$196
Per Capita Expenditures:	\$266	\$235	\$191
Revenues over (under) Expenditures:	\$112,955	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	781.48%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$251,113	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$2,075	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$230,385	\$26,975	\$
Total Unreserved Funds:	\$14,222	\$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:	Kewanee Township and Road & Bridge		
Unit Code:	037/140/01	County:	Henry
Fiscal Year End:	2/28/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$459,160		
Equalized Assessed Valuation:	\$55,543,952		
Population:	12,916		
Employees:			
	Full Time:		1
	Part Time:		2
	Salaries Paid:		\$133,666

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:	\$486,604	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$38	\$373	\$263
Revenue Collected During FY 14:	\$286,608	\$234,264	\$182,749
Expenditures During FY 14:	\$259,982	\$226,119	\$176,323
Per Capita Revenue:	\$22	\$245	\$196
Per Capita Expenditures:	\$20	\$235	\$191
Revenues over (under) Expenditures:	\$26,626	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	189.52%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$492,710	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$38	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$297,428	\$26,975	\$
Total Unreserved Funds:	\$195,282	\$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:	\$30,995	\$36,591	\$
Per Capita Debt:	\$2	\$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:	Kickapoo Township and Road & Bridge	
Unit Code:	072/080/01	County: Peoria
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,713,825	
Equalized Assessed Valuation:	\$269,453,869	
Population:	7,158	
Employees:		
	Full Time:	
	Part Time:	18
	Salaries Paid:	\$152,849

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:	\$950,698	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$133	\$373	\$263
Revenue Collected During FY 14:	\$809,986	\$234,264	\$182,749
Expenditures During FY 14:	\$848,317	\$226,119	\$176,323
Per Capita Revenue:	\$113	\$245	\$196
Per Capita Expenditures:	\$119	\$235	\$191
Revenues over (under) Expenditures:	-\$38,331	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	107.55%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$912,367	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$127	\$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:	\$564,603	\$137,911	\$
Total Unrestricted Net Assets:	\$347,764	\$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:	Kilbourne Township and Road & Bridge	
Unit Code:	060/060/01	County: Mason
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$115,800	
Equalized Assessed Valuation:	\$6,135,972	
Population:	588	
Employees:		
	Full Time:	
	Part Time:	14
	Salaries Paid:	\$28,565

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:	\$279,076	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$475	\$373	\$263
Revenue Collected During FY 14:	\$83,007	\$234,264	\$182,749
Expenditures During FY 14:	\$93,251	\$226,119	\$176,323
Per Capita Revenue:	\$141	\$245	\$196
Per Capita Expenditures:	\$159	\$235	\$191
Revenues over (under) Expenditures:	-\$10,244	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	288.29%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$268,832	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$457	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$216,775	\$26,975	\$
Total Unreserved Funds:	\$52,057	\$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:	\$30,479	\$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: **Kinderhook Township and Road & Bridge**

Unit Code: **075/120/01** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$383,220**

Equalized Assessed Valuation: **\$9,344,040**

Population: **1,000**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$34,090**

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$293,423	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$293	\$373	\$263
Revenue Collected During FY 14:	\$167,883	\$234,264	\$182,749
Expenditures During FY 14:	\$125,286	\$226,119	\$176,323
Per Capita Revenue:	\$168	\$245	\$196
Per Capita Expenditures:	\$125	\$235	\$191
Revenues over (under) Expenditures:	\$42,597	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	268.20%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$336,020	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$336	\$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:	\$194,963	\$137,911	\$
Total Unrestricted Net Assets:	\$141,057	\$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: **King Township and Road & Bridge**

Unit Code: **011/060/01** County: **Christian**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$132,020**

Equalized Assessed Valuation: **\$8,918,610**

Population: **244**

Employees:

 Full Time: **1**

 Part Time: **8**

 Salaries Paid: **\$34,563**

Blended Component Units

Number Submitted = 2

King Township

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$106,768	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$438	\$373	\$263
Revenue Collected During FY 14:	\$135,978	\$234,264	\$182,749
Expenditures During FY 14:	\$	\$226,119	\$176,323
Per Capita Revenue:	\$557	\$245	\$196
Per Capita Expenditures:	\$	\$235	\$191
Revenues over (under) Expenditures:	\$135,978	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	0.00%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$242,746	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$995	\$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:	\$	\$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:	Kingston Township and Road & Bridge		
Unit Code:	019/070/01	County:	Dekalb
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,050,389		
Equalized Assessed Valuation:	\$76,631,682		
Population:	2,700		
Employees:			
	Full Time:	1	
	Part Time:	13	
	Salaries Paid:	\$154,748	

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:	\$716,684	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$265	\$373	\$263
Revenue Collected During FY 14:	\$486,675	\$234,264	\$182,749
Expenditures During FY 14:	\$435,325	\$226,119	\$176,323
Per Capita Revenue:	\$180	\$245	\$196
Per Capita Expenditures:	\$161	\$235	\$191
Revenues over (under) Expenditures:	\$51,350	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	176.43%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$768,034	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$284	\$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:	\$18,827	\$137,911	\$
Total Unrestricted Net Assets:	\$749,208	\$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: Kinkaid Township and Road & Bridge

Unit Code: 039/080/01 **County:** Jackson

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$76,627

Equalized Assessed Valuation: \$6,660,362

Population: 486

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$4,850

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:	\$52,229	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$107	\$373	\$263
Revenue Collected During FY 14:	\$24,399	\$234,264	\$182,749
Expenditures During FY 14:	\$21,788	\$226,119	\$176,323
Per Capita Revenue:	\$50	\$245	\$196
Per Capita Expenditures:	\$45	\$235	\$191
Revenues over (under) Expenditures:	\$2,611	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	251.70%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$54,840	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$113	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$52,229	\$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:	\$4,433	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Kinmundy Township and Road & Bridge		
Unit Code:	058/070/01	County:	Marion
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$160,215		
Equalized Assessed Valuation:	\$9,022,442		
Population:	1,186		
Employees:			
	Full Time:	1	
	Part Time:	12	
	Salaries Paid:	\$44,975	

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:	\$242,315	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$204	\$373	\$263
Revenue Collected During FY 14:	\$108,322	\$234,264	\$182,749
Expenditures During FY 14:	\$111,294	\$226,119	\$176,323
Per Capita Revenue:	\$91	\$245	\$196
Per Capita Expenditures:	\$94	\$235	\$191
Revenues over (under) Expenditures:	-\$2,972	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	215.05%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$239,343	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$202	\$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:	\$195,122	\$137,911	\$
Total Unrestricted Net Assets:	\$33,784	\$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:	\$34,542	\$36,591	\$
Per Capita Debt:	\$29	\$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:	Knights Prairie Township and Road & Bridge		
Unit Code:	033/060/01	County:	Hamilton
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$162,560		
Equalized Assessed Valuation:	\$5,947,958		
Population:	574		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$26,700	

Blended Component Units
Number Submitted = 2
Knights Prairie Township
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$289,727	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$505	\$373	\$263
Revenue Collected During FY 14:	\$112,562	\$234,264	\$182,749
Expenditures During FY 14:	\$103,963	\$226,119	\$176,323
Per Capita Revenue:	\$196	\$245	\$196
Per Capita Expenditures:	\$181	\$235	\$191
Revenues over (under) Expenditures:	\$8,599	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	286.95%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$298,326	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$520	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$90,000	\$26,975	\$
Total Unreserved Funds:	\$208,327	\$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:	Knox Township and Road & Bridge		
Unit Code:	048/100/01	County:	Knox
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$615,965		
Equalized Assessed Valuation:	\$63,527,127		
Population:	5,027		
Employees:			
Full Time:			2
Part Time:			6
Salaries Paid:	\$113,612		

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:	\$400,909	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$80	\$373	\$263
Revenue Collected During FY 14:	\$372,001	\$234,264	\$182,749
Expenditures During FY 14:	\$327,748	\$226,119	\$176,323
Per Capita Revenue:	\$74	\$245	\$196
Per Capita Expenditures:	\$65	\$235	\$191
Revenues over (under) Expenditures:	\$44,253	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	135.82%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$445,162	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$89	\$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:	\$408,886	\$137,911	\$
Total Unrestricted Net Assets:	\$36,276	\$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:	La Grange Township and Road & Bridge		
Unit Code:	003/030/01	County:	Bond
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$223,600		
Equalized Assessed Valuation:	\$27,247,531		
Population:	1,169		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$68,254		

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:	\$216,530	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$185	\$373	\$263
Revenue Collected During FY 14:	\$144,436	\$234,264	\$182,749
Expenditures During FY 14:	\$152,021	\$226,119	\$176,323
Per Capita Revenue:	\$124	\$245	\$196
Per Capita Expenditures:	\$130	\$235	\$191
Revenues over (under) Expenditures:	-\$7,585	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	143.46%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$218,095	\$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:	\$272,280	\$137,911	\$
Total Unrestricted Net Assets:	\$97,367	\$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:	La Harpe Township and Road & Bridge		
Unit Code:	034/110/01	County:	Hancock
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$293,542		
Equalized Assessed Valuation:	\$14,841,602		
Population:	1,617		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$61,810	

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:	\$179,348	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$111	\$373	\$263
Revenue Collected During FY 14:	\$242,135	\$234,264	\$182,749
Expenditures During FY 14:	\$217,104	\$226,119	\$176,323
Per Capita Revenue:	\$150	\$245	\$196
Per Capita Expenditures:	\$134	\$235	\$191
Revenues over (under) Expenditures:	\$25,031	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	94.14%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$204,379	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$126	\$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:	\$164,063	\$137,911	\$
Total Unrestricted Net Assets:	\$40,316	\$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:	\$71,926	\$36,591	\$
Per Capita Debt:	\$44	\$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:	La Moille Township and Road & Bridge		
Unit Code:	006/120/01	County:	Bureau
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$379,575		
Equalized Assessed Valuation:	\$18,722,378		
Population:	1,105		
Employees:			
	Full Time:		1
	Part Time:		6
	Salaries Paid:		\$58,828

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:	\$328,791	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$298	\$373	\$263
Revenue Collected During FY 14:	\$275,600	\$234,264	\$182,749
Expenditures During FY 14:	\$275,144	\$226,119	\$176,323
Per Capita Revenue:	\$249	\$245	\$196
Per Capita Expenditures:	\$249	\$235	\$191
Revenues over (under) Expenditures:	\$456	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	119.66%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$329,247	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$298	\$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:	\$119,394	\$137,911	\$
Total Unrestricted Net Assets:	\$209,853	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	La Prairie Township and Road & Bridge		
Unit Code:	059/070/01	County:	Marshall
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$205,660		
Equalized Assessed Valuation:	\$16,300,303		
Population:	364		
Employees:			
	Full Time:	7	
	Part Time:		
	Salaries Paid:	\$28,333	

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:	\$150,021	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$412	\$373	\$263
Revenue Collected During FY 14:	\$128,829	\$234,264	\$182,749
Expenditures During FY 14:	\$139,794	\$226,119	\$176,323
Per Capita Revenue:	\$354	\$245	\$196
Per Capita Expenditures:	\$384	\$235	\$191
Revenues over (under) Expenditures:	-\$10,965	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	99.47%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$139,056	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$382	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$139,056	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: La Salle Township and Road & Bridge

Unit Code: 050/170/01 **County:** LaSalle

Fiscal Year End: 3/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$887,500

Equalized Assessed Valuation: \$191,772,616

Population: 14,000

Employees:

Full Time: 5

Part Time: 9

Salaries Paid: \$210,297

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:	\$533,744	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$38	\$373	\$263
Revenue Collected During FY 14:	\$538,679	\$234,264	\$182,749
Expenditures During FY 14:	\$489,756	\$226,119	\$176,323
Per Capita Revenue:	\$38	\$245	\$196
Per Capita Expenditures:	\$35	\$235	\$191
Revenues over (under) Expenditures:	\$48,923	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	118.97%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$582,667	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$42	\$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:	\$274,051	\$137,911	\$
Total Unrestricted Net Assets:	\$769,761	\$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: **Laclede Township and Road & Bridge**

Unit Code: **026/070/01** County: **Fayette**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$139,073**

Equalized Assessed Valuation: **\$10,489,761**

Population: **909**

Employees:

Full Time: **1**

Part Time: **14**

Salaries Paid: **\$33,005**

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:	\$202,421	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$223	\$373	\$263
Revenue Collected During FY 14:	\$376,298	\$234,264	\$182,749
Expenditures During FY 14:	\$340,777	\$226,119	\$176,323
Per Capita Revenue:	\$414	\$245	\$196
Per Capita Expenditures:	\$375	\$235	\$191
Revenues over (under) Expenditures:	\$35,521	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	69.82%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$237,942	\$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:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$166,771	\$137,911	\$
Total Unrestricted Net Assets:	\$71,171	\$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:	Lacon Township and Road & Bridge		
Unit Code:	059/060/01	County:	Marshall
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$388,350		
Equalized Assessed Valuation:	\$23,485,142		
Population:	1,937		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$42,826	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$396,276	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$205	\$373	\$263
Revenue Collected During FY 14:	\$230,372	\$234,264	\$182,749
Expenditures During FY 14:	\$176,323	\$226,119	\$176,323
Per Capita Revenue:	\$119	\$245	\$196
Per Capita Expenditures:	\$91	\$235	\$191
Revenues over (under) Expenditures:	\$54,049	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	255.40%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$450,325	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$232	\$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:	\$78,570	\$137,911	\$
Total Unrestricted Net Assets:	\$371,755	\$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:	\$19,951	\$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: **Laenna Township and Road & Bridge**

Unit Code: **054/100/01** County: **Logan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$256,900**

Equalized Assessed Valuation: **\$15,382,000**

Population: **640**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$57,219**

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:	\$475,456	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$743	\$373	\$263
Revenue Collected During FY 14:	\$256,986	\$234,264	\$182,749
Expenditures During FY 14:	\$248,236	\$226,119	\$176,323
Per Capita Revenue:	\$402	\$245	\$196
Per Capita Expenditures:	\$388	\$235	\$191
Revenues over (under) Expenditures:	\$8,750	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	195.06%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$484,206	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$757	\$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:	\$484,206	\$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: Lafayette Township and Road & Bridge

Unit Code: 071/090/01 **County:** Ogle

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$88,860

Equalized Assessed Valuation: \$5,859,824

Population: 170

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$12,013

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:	\$83,629	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$492	\$373	\$263
Revenue Collected During FY 14:	\$95,364	\$234,264	\$182,749
Expenditures During FY 14:	\$94,236	\$226,119	\$176,323
Per Capita Revenue:	\$561	\$245	\$196
Per Capita Expenditures:	\$554	\$235	\$191
Revenues over (under) Expenditures:	\$1,128	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	89.94%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$84,757	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$499	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$51,193	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,688	\$137,911	\$
Total Unrestricted Net Assets:	\$3,069	\$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:	\$20,000	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lafayette Township and Road & Bridge	
Unit Code:	015/060/01	County: Coles
Fiscal Year End:	3/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$862,400	
Equalized Assessed Valuation:	\$106,318,406	
Population:	4,822	
Employees:		
	Full Time:	5
	Part Time:	10
	Salaries Paid:	\$189,680

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:	\$550,614	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$114	\$373	\$263
Revenue Collected During FY 14:	\$729,854	\$234,264	\$182,749
Expenditures During FY 14:	\$522,544	\$226,119	\$176,323
Per Capita Revenue:	\$151	\$245	\$196
Per Capita Expenditures:	\$108	\$235	\$191
Revenues over (under) Expenditures:	\$207,310	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	145.05%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$757,924	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$157	\$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:	\$599,315	\$137,911	\$
Total Unrestricted Net Assets:	\$158,609	\$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:	Lake Township and Road & Bridge		
Unit Code:	014/080/01	County:	Clinton
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$151,983		
Equalized Assessed Valuation:	\$16,987,530		
Population:	975		
Employees:			
Full Time:			1
Part Time:			6
Salaries Paid:			\$39,912

Blended Component Units	
Number Submitted =	2
Lake Township	
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$201,805	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$207	\$373	\$263
Revenue Collected During FY 14:	\$103,950	\$234,264	\$182,749
Expenditures During FY 14:	\$85,030	\$226,119	\$176,323
Per Capita Revenue:	\$107	\$245	\$196
Per Capita Expenditures:	\$87	\$235	\$191
Revenues over (under) Expenditures:	\$18,920	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	259.58%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$220,725	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$226	\$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:	\$110,770	\$137,911	\$
Total Unrestricted Net Assets:	\$29,493	\$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:	\$10,000	\$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:	Lake Fork Township and Road & Bridge	
Unit Code:	054/110/01	County: Logan
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$140,369	
Equalized Assessed Valuation:	\$5,710,882	
Population:	154	
Employees:		
	Full Time:	
	Part Time:	12
	Salaries Paid:	\$22,035

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:	\$291,839	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,895	\$373	\$263
Revenue Collected During FY 14:	\$64,127	\$234,264	\$182,749
Expenditures During FY 14:	\$50,251	\$226,119	\$176,323
Per Capita Revenue:	\$416	\$245	\$196
Per Capita Expenditures:	\$326	\$235	\$191
Revenues over (under) Expenditures:	\$13,876	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	603.56%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$303,296	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,969	\$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:	\$284,342	\$137,911	\$
Total Unrestricted Net Assets:	\$18,954	\$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

Unit Name:	Lake Villa Township and Road & Bridge	
Unit Code:	049/090/01	County: Lake
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$5,602,180	
Equalized Assessed Valuation:	\$889,107,866	
Population:	8,788	
Employees:		
	Full Time:	29
	Part Time:	17
	Salaries Paid:	\$1,294,242

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:	\$5,439,521	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$619	\$129	\$64
Revenue Collected During FY 14:	\$4,462,385	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$5,047,505	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$508	\$120	\$69
Per Capita Expenditures:	\$574	\$115	\$61
Revenues over (under) Expenditures:	-\$585,120	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	96.17%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$4,854,401	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$552	\$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:	\$3,897,076	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$957,325	\$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:	\$95,000	\$820,941	\$
Per Capita Debt:	\$11	\$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:	Lakewood Township and Road & Bridge	
Unit Code:	086/090/01	County: Shelby
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$156,280	
Equalized Assessed Valuation:	\$3,707,222	
Population:	439	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$34,196

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:	\$114,544	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$261	\$373	\$263
Revenue Collected During FY 14:	\$130,531	\$234,264	\$182,749
Expenditures During FY 14:	\$136,064	\$226,119	\$176,323
Per Capita Revenue:	\$297	\$245	\$196
Per Capita Expenditures:	\$310	\$235	\$191
Revenues over (under) Expenditures:	-\$5,533	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	80.12%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$109,011	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$248	\$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:	\$109,011	\$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:	Lamard Township and Road & Bridge	
Unit Code:	096/140/01	County: Wayne
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$207,000	
Equalized Assessed Valuation:	\$8,159,752	
Population:	1,422	
Employees:		
Full Time:	1	
Part Time:	8	
Salaries Paid:	\$30,281	

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:	\$173,317	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$122	\$373	\$263
Revenue Collected During FY 14:	\$218,263	\$234,264	\$182,749
Expenditures During FY 14:	\$190,965	\$226,119	\$176,323
Per Capita Revenue:	\$153	\$245	\$196
Per Capita Expenditures:	\$134	\$235	\$191
Revenues over (under) Expenditures:	\$27,298	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	105.05%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$200,615	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$141	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$157,611	\$26,975	\$
Total Unreserved Funds:	\$43,004	\$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:	Lamoine Township and Road & Bridge		
Unit Code:	062/100/01	County:	Mcdonough
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$264,524		
Equalized Assessed Valuation:	\$5,880,775		
Population:	516		
Employees:			
	Full Time:	1	
	Part Time:	2	
	Salaries Paid:	\$42,261	

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:	\$160,958	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$312	\$373	\$263
Revenue Collected During FY 14:	\$116,460	\$234,264	\$182,749
Expenditures During FY 14:	\$152,168	\$226,119	\$176,323
Per Capita Revenue:	\$226	\$245	\$196
Per Capita Expenditures:	\$295	\$235	\$191
Revenues over (under) Expenditures:	-\$35,708	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	82.31%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$125,250	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$243	\$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:	\$125,250	\$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:	Lamotte Township and Road & Bridge		
Unit Code:	017/030/01	County:	Crawford
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$430,590		
Equalized Assessed Valuation:	\$22,581,644		
Population:	2,046		
Employees:			
	Full Time:	2	
	Part Time:	8	
	Salaries Paid:	\$86,375	

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:	\$755,099	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$369	\$373	\$263
Revenue Collected During FY 14:	\$310,175	\$234,264	\$182,749
Expenditures During FY 14:	\$208,699	\$226,119	\$176,323
Per Capita Revenue:	\$152	\$245	\$196
Per Capita Expenditures:	\$102	\$235	\$191
Revenues over (under) Expenditures:	\$101,476	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	410.44%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$856,575	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$419	\$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:	\$212,343	\$137,911	\$
Total Unrestricted Net Assets:	\$797,621	\$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:	Lancaster Township and Road & Bridge	
Unit Code:	089/090/01	County: Stephenson
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$3,897,933	
Equalized Assessed Valuation:	\$26,015,362	
Population:	1,612	
Employees:		
	Full Time:	1
	Part Time:	10
	Salaries Paid:	\$81,450

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$657,025	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$408	\$373	\$263
Revenue Collected During FY 14:	\$413,067	\$234,264	\$182,749
Expenditures During FY 14:	\$377,336	\$226,119	\$176,323
Per Capita Revenue:	\$256	\$245	\$196
Per Capita Expenditures:	\$234	\$235	\$191
Revenues over (under) Expenditures:	\$35,731	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	49.97%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$188,540	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$117	\$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:	\$166,245	\$137,911	\$
Total Unrestricted Net Assets:	\$22,296	\$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: **Lanesville Township and Road & Bridge**

Unit Code: **083/160/01** County: **Sangamon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$191,000**

Equalized Assessed Valuation: **\$12,576,206**

Population: **275**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$40,233**

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:	\$129,404	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$471	\$373	\$263
Revenue Collected During FY 14:	\$106,312	\$234,264	\$182,749
Expenditures During FY 14:	\$131,346	\$226,119	\$176,323
Per Capita Revenue:	\$387	\$245	\$196
Per Capita Expenditures:	\$478	\$235	\$191
Revenues over (under) Expenditures:	-\$25,034	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	98.51%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$129,390	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$471	\$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:	\$3,933	\$137,911	\$
Total Unrestricted Net Assets:	\$123,531	\$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:	\$25,020	\$36,591	\$
Per Capita Debt:	\$91	\$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:	Laona Township and Road & Bridge	
Unit Code:	101/060/01	County: Winnebago
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$157,368	
Equalized Assessed Valuation:	\$34,195,260	
Population:	1,180	
Employees:		
	Full Time:	1
	Part Time:	8
	Salaries Paid:	\$37,056

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:	\$148,158	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$126	\$373	\$263
Revenue Collected During FY 14:	\$145,890	\$234,264	\$182,749
Expenditures During FY 14:	\$122,533	\$226,119	\$176,323
Per Capita Revenue:	\$124	\$245	\$196
Per Capita Expenditures:	\$104	\$235	\$191
Revenues over (under) Expenditures:	\$23,357	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	139.97%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$171,515	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$145	\$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:	\$159,373	\$137,911	\$
Total Unrestricted Net Assets:	\$12,142	\$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: **Larkinsburg Township and Road & Bridge**

Unit Code: 013/060/01 County: Clay

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$160,167

Equalized Assessed Valuation: \$4,733,260

Population: 644

Employees:

 Full Time:

 Part Time: 12

 Salaries Paid: \$29,193

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:	\$102,618	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$159	\$373	\$263
Revenue Collected During FY 14:	\$107,696	\$234,264	\$182,749
Expenditures During FY 14:	\$93,819	\$226,119	\$176,323
Per Capita Revenue:	\$167	\$245	\$196
Per Capita Expenditures:	\$146	\$235	\$191
Revenues over (under) Expenditures:	\$13,877	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	124.17%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$116,495	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$181	\$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:	\$205,066	\$137,911	\$
Total Unrestricted Net Assets:	-\$94,090	\$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:	\$5,518	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Lawndale Township and Road & Bridge	
Unit Code:	064/200/01	County: Mclean
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$220,425	
Equalized Assessed Valuation:	\$10,098,505	
Population:	158	
Employees:		
	Full Time:	
	Part Time:	12
	Salaries Paid:	\$49,168

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:	\$135,202	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$856	\$373	\$263
Revenue Collected During FY 14:	\$180,566	\$234,264	\$182,749
Expenditures During FY 14:	\$143,976	\$226,119	\$176,323
Per Capita Revenue:	\$1,143	\$245	\$196
Per Capita Expenditures:	\$911	\$235	\$191
Revenues over (under) Expenditures:	\$36,590	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	119.32%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$171,792	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,087	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$171,792	\$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:	\$236,000	\$36,591	\$
Per Capita Debt:	\$1,494	\$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:	Lawrence Township and Road & Bridge		
Unit Code:	051/060/01	County:	Lawrence
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$369,434		
Equalized Assessed Valuation:	\$48,070,791		
Population:	6,825		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$155,059		

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:	\$249,257	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$37	\$373	\$263
Revenue Collected During FY 14:	\$319,143	\$234,264	\$182,749
Expenditures During FY 14:	\$351,982	\$226,119	\$176,323
Per Capita Revenue:	\$47	\$245	\$196
Per Capita Expenditures:	\$52	\$235	\$191
Revenues over (under) Expenditures:	-\$32,839	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	68.59%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$241,417	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$35	\$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:	\$241,417	\$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:	\$116,841	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Leaf River Township and Road & Bridge	
Unit Code:	071/100/01	County: Ogle
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$339,570	
Equalized Assessed Valuation:	\$19,748,892	
Population:	1,250	
Employees:		
Full Time:	1	
Part Time:	9	
Salaries Paid:	\$45,920	

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:	\$448,580	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$359	\$373	\$263
Revenue Collected During FY 14:	\$226,946	\$234,264	\$182,749
Expenditures During FY 14:	\$290,593	\$226,119	\$176,323
Per Capita Revenue:	\$182	\$245	\$196
Per Capita Expenditures:	\$232	\$235	\$191
Revenues over (under) Expenditures:	-\$63,647	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	132.46%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$384,933	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$308	\$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:	\$75,829	\$137,911	\$
Total Unrestricted Net Assets:	\$309,104	\$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:	Lebanon Township and Road & Bridge		
Unit Code:	088/090/01	County:	St. Clair
Fiscal Year End:	2/28/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$702,390		
Equalized Assessed Valuation:	\$57,194,990		
Population:	4,100		
Employees:			
Full Time:			4
Part Time:			6
Salaries Paid:			\$121,706

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:	\$543,365	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$133	\$373	\$263
Revenue Collected During FY 14:	\$365,894	\$234,264	\$182,749
Expenditures During FY 14:	\$281,715	\$226,119	\$176,323
Per Capita Revenue:	\$89	\$245	\$196
Per Capita Expenditures:	\$69	\$235	\$191
Revenues over (under) Expenditures:	\$84,179	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	222.76%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$627,544	\$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:	\$627,544	\$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:	\$328,143	\$36,591	\$
Per Capita Debt:	\$80	\$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: **Lee Township and Road & Bridge**

Unit Code: **005/040/01** County: **Brown**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$120,936**

Equalized Assessed Valuation: **\$6,840,346**

Population: **326**

Employees:

 Full Time: **10**

 Part Time: **1**

 Salaries Paid: **\$38,469**

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:	\$147,246	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$452	\$373	\$263
Revenue Collected During FY 14:	\$115,589	\$234,264	\$182,749
Expenditures During FY 14:	\$96,179	\$226,119	\$176,323
Per Capita Revenue:	\$355	\$245	\$196
Per Capita Expenditures:	\$295	\$235	\$191
Revenues over (under) Expenditures:	\$19,410	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	173.27%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$166,654	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$511	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$166,654	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Lee Township and Road & Bridge

Unit Code: 029/160/01 **County:** Fulton

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$159,722

Equalized Assessed Valuation: \$4,782,247

Population: 237

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$21,285

Blended Component Units

Number Submitted = 2

Lee township

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$345,685	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,459	\$373	\$263
Revenue Collected During FY 14:	\$83,292	\$234,264	\$182,749
Expenditures During FY 14:	\$82,884	\$226,119	\$176,323
Per Capita Revenue:	\$351	\$245	\$196
Per Capita Expenditures:	\$350	\$235	\$191
Revenues over (under) Expenditures:	\$408	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	417.56%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$346,093	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,460	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$159,712	\$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 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:	Lee Center Township and Road & Bridge	
Unit Code:	052/110/01	County: Lee
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$314,449	
Equalized Assessed Valuation:	\$16,583,654	
Population:	593	
Employees:		
	Full Time:	1
	Part Time:	9
	Salaries Paid:	\$41,002

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:	\$261,166	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$440	\$373	\$263
Revenue Collected During FY 14:	\$216,928	\$234,264	\$182,749
Expenditures During FY 14:	\$208,091	\$226,119	\$176,323
Per Capita Revenue:	\$366	\$245	\$196
Per Capita Expenditures:	\$351	\$235	\$191
Revenues over (under) Expenditures:	\$8,837	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	129.75%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$270,003	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$455	\$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:	\$236,217	\$137,911	\$
Total Unrestricted Net Assets:	\$33,786	\$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: **Leech Township and Road & Bridge**

Unit Code: **096/150/01** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$196,596**

Equalized Assessed Valuation: **\$6,068,063**

Population: **600**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$41,982**

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:	\$231,584	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$386	\$373	\$263
Revenue Collected During FY 14:	\$184,036	\$234,264	\$182,749
Expenditures During FY 14:	\$155,615	\$226,119	\$176,323
Per Capita Revenue:	\$307	\$245	\$196
Per Capita Expenditures:	\$259	\$235	\$191
Revenues over (under) Expenditures:	\$28,421	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	167.08%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$260,005	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$433	\$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:	\$260,005	\$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: Leef Township and Road & Bridge

Unit Code: 057/130/01 **County:** Madison

Fiscal Year End: 3/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$216,490

Equalized Assessed Valuation: \$11,342,490

Population: 628

Employees:

Full Time: _____

Part Time: 15

Salaries Paid: \$39,261

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:	\$192,475	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$306	\$373	\$263
Revenue Collected During FY 14:	\$144,444	\$234,264	\$182,749
Expenditures During FY 14:	\$129,792	\$226,119	\$176,323
Per Capita Revenue:	\$230	\$245	\$196
Per Capita Expenditures:	\$207	\$235	\$191
Revenues over (under) Expenditures:	\$14,652	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	148.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$192,127	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$306	\$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:	\$175,166	\$137,911	\$
Total Unrestricted Net Assets:	\$35,052	\$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:	Leepertown Township and Road & Bridge		
Unit Code:	006/130/01	County:	Bureau
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$162,000		
Equalized Assessed Valuation:	\$5,188,793		
Population:	408		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$16,967	

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:	\$85,647	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$210	\$373	\$263
Revenue Collected During FY 14:	\$90,305	\$234,264	\$182,749
Expenditures During FY 14:	\$93,476	\$226,119	\$176,323
Per Capita Revenue:	\$221	\$245	\$196
Per Capita Expenditures:	\$229	\$235	\$191
Revenues over (under) Expenditures:	-\$3,171	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	88.23%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$82,476	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$202	\$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:	\$51,943	\$137,911	\$
Total Unrestricted Net Assets:	\$30,533	\$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:	Lemont Township and Road & Bridge		
Unit Code:	016/090/01	County:	Cook
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,517,746		
Equalized Assessed Valuation:	\$733,433,150		
Population:	19,000		
Employees:			
Full Time:	9		
Part Time:	12		
Salaries Paid:	\$350,216		

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:	\$1,152,314	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$61	\$129	\$64
Revenue Collected During FY 14:	\$1,787,102	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,955,890	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$94	\$120	\$69
Per Capita Expenditures:	\$103	\$115	\$61
Revenues over (under) Expenditures:	-\$168,788	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	50.29%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$983,526	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$52	\$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:	\$2,932,708	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$738,713	\$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:	\$3,985,000	\$820,941	\$
Per Capita Debt:	\$210	\$42	\$
General Obligation Debt over EAV:	0.54%	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: **Lenox Township and Road & Bridge**

Unit Code: **094/080/01** County: **Warren**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$136,789**

Equalized Assessed Valuation: **\$12,513,852**

Population: **342**

Employees:

Full Time: **7**

Part Time: **3**

Salaries Paid: **\$23,988**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$11,572	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$34	\$373	\$263
Revenue Collected During FY 14:	\$55,055	\$234,264	\$182,749
Expenditures During FY 14:	\$34,832	\$226,119	\$176,323
Per Capita Revenue:	\$161	\$245	\$196
Per Capita Expenditures:	\$102	\$235	\$191
Revenues over (under) Expenditures:	\$20,223	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	91.28%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$31,795	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$93	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,795	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$42,658	\$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: **Lenzburg Township and Road & Bridge**

Unit Code: **088/100/01** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$434,714**

Equalized Assessed Valuation: **\$12,001,714**

Population: **1,190**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$34,170**

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:	\$489,650	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$411	\$373	\$263
Revenue Collected During FY 14:	\$112,776	\$234,264	\$182,749
Expenditures During FY 14:	\$116,367	\$226,119	\$176,323
Per Capita Revenue:	\$95	\$245	\$196
Per Capita Expenditures:	\$98	\$235	\$191
Revenues over (under) Expenditures:	-\$3,591	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	417.69%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$486,059	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$408	\$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:	\$441,247	\$137,911	\$
Total Unrestricted Net Assets:	\$44,812	\$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: **Leroy Township and Road & Bridge**

Unit Code: **004/060/01** County: **Boone**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$409,106**

Equalized Assessed Valuation: **\$14,351,916**

Population: **485**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$28,479**

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:	\$374,846	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$773	\$373	\$263
Revenue Collected During FY 14:	\$162,840	\$234,264	\$182,749
Expenditures During FY 14:	\$202,337	\$226,119	\$176,323
Per Capita Revenue:	\$336	\$245	\$196
Per Capita Expenditures:	\$417	\$235	\$191
Revenues over (under) Expenditures:	-\$39,497	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	124.20%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$251,303	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$518	\$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:	\$247,340	\$137,911	\$
Total Unrestricted Net Assets:	\$3,963	\$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: **Levan Township and Road & Bridge**

Unit Code: **039/090/01** County: **Jackson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$211,000**

Equalized Assessed Valuation: **\$9,999,887**

Population: **979**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$7,100**

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:	\$168,966	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$173	\$373	\$263
Revenue Collected During FY 14:	\$60,595	\$234,264	\$182,749
Expenditures During FY 14:	\$45,319	\$226,119	\$176,323
Per Capita Revenue:	\$62	\$245	\$196
Per Capita Expenditures:	\$46	\$235	\$191
Revenues over (under) Expenditures:	\$15,276	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	406.54%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$184,242	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$188	\$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:	\$116,369	\$137,911	\$
Total Unrestricted Net Assets:	\$67,873	\$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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$265,476	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$2,655	\$373	\$263
Revenue Collected During FY 14:	\$48,669	\$234,264	\$182,749
Expenditures During FY 14:	\$58,891	\$226,119	\$176,323
Per Capita Revenue:	\$487	\$245	\$196
Per Capita Expenditures:	\$589	\$235	\$191
Revenues over (under) Expenditures:	-\$10,222	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	433.43%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$255,254	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$2,553	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$134,589	\$26,975	\$
Total Unreserved Funds:	\$120,665	\$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:	Lewistown Township and Road & Bridge	
Unit Code:	029/170/01	County: Fulton
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$299,013	
Equalized Assessed Valuation:	\$24,902,288	
Population:	3,151	
Employees:		
	Full Time:	
	Part Time:	9
	Salaries Paid:	\$53,236

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:	\$674,639	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$214	\$373	\$263
Revenue Collected During FY 14:	\$145,451	\$234,264	\$182,749
Expenditures During FY 14:	\$159,042	\$226,119	\$176,323
Per Capita Revenue:	\$46	\$245	\$196
Per Capita Expenditures:	\$50	\$235	\$191
Revenues over (under) Expenditures:	-\$13,591	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	415.64%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$661,048	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$210	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$661,048	\$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:	Lexington Township and Road & Bridge		
Unit Code:	064/210/01	County:	Mclean
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$531,350		
Equalized Assessed Valuation:	\$46,091,159		
Population:	2,069		
Employees:			
	Full Time:	1	
	Part Time:	16	
	Salaries Paid:	\$71,100	

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:	\$507,871	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$245	\$373	\$263
Revenue Collected During FY 14:	\$218,146	\$234,264	\$182,749
Expenditures During FY 14:	\$167,069	\$226,119	\$176,323
Per Capita Revenue:	\$105	\$245	\$196
Per Capita Expenditures:	\$81	\$235	\$191
Revenues over (under) Expenditures:	\$51,077	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	334.56%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$558,948	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$270	\$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:	\$446,150	\$137,911	\$
Total Unrestricted Net Assets:	\$112,798	\$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:	Leyden Township and Road & Bridge		
Unit Code:	016/100/01	County:	Cook
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,807,200		
Equalized Assessed Valuation:	\$2,675,680,627		
Population:	92,803		
Employees:			
Full Time:	35		
Part Time:	38		
Salaries Paid:	\$2,594,713		

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:	\$7,181,889	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$77	\$129	\$64
Revenue Collected During FY 14:	\$6,411,466	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$5,283,907	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$69	\$120	\$69
Per Capita Expenditures:	\$57	\$115	\$61
Revenues over (under) Expenditures:	\$1,127,559	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	157.98%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$8,347,386	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$90	\$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:	\$2,080,437	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$5,294,348	\$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:	\$1,093,105	\$820,941	\$
Per Capita Debt:	\$12	\$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:	\$2,381,590	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$26	\$22	\$
Revenue Collected During FY 14:	\$3,561,599	\$107,980	\$
Expenditures During FY 14:	\$3,768,238	\$92,214	\$
Per Capita Revenue:	\$38	\$4	\$
Per Capita Expenditures:	\$41	\$3	\$
Operating Income (loss):	-\$206,639	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	56.88%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$2,143,211	\$579,995	\$
Per Capita Ending Retained Earnings:	\$23	\$23	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Liberty Township and Road & Bridge	
Unit Code:	001/130/01	County: Adams
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$139,817	
Equalized Assessed Valuation:	\$18,520,438	
Population:	1,400	
Employees:		
	Full Time:	1
	Part Time:	12
	Salaries Paid:	\$44,155

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:	\$112,321	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$80	\$373	\$263
Revenue Collected During FY 14:	\$131,660	\$234,264	\$182,749
Expenditures During FY 14:	\$140,915	\$226,119	\$176,323
Per Capita Revenue:	\$94	\$245	\$196
Per Capita Expenditures:	\$101	\$235	\$191
Revenues over (under) Expenditures:	-\$9,255	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	73.14%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$103,066	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$74	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$77,977	\$26,975	\$
Total Unreserved Funds:	\$25,089	\$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:	\$34,812	\$36,591	\$
Per Capita Debt:	\$25	\$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: Liberty Township and Road & Bridge

Unit Code: 025/050/01 **County:** Effingham

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$256,593

Equalized Assessed Valuation: \$6,416,196

Population: 764

Employees:

Full Time: _____

Part Time: _____ 8

Salaries Paid: _____ \$11,458

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:	\$202,779	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$265	\$373	\$263
Revenue Collected During FY 14:	\$89,972	\$234,264	\$182,749
Expenditures During FY 14:	\$91,949	\$226,119	\$176,323
Per Capita Revenue:	\$118	\$245	\$196
Per Capita Expenditures:	\$120	\$235	\$191
Revenues over (under) Expenditures:	-\$1,977	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	218.38%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$200,802	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$263	\$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:	\$200,802	\$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

Unit Name:	Libertyville Township and Road & Bridge		
Unit Code:	049/100/01	County:	Lake
Fiscal Year End:	2/28/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,099,216		
Equalized Assessed Valuation:	\$2,583,091,843		
Population:	53,139		
Employees:			
	Full Time:	17	
	Part Time:	16	
	Salaries Paid:	\$1,141,253	

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:	\$3,426,750	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$64	\$129	\$64
Revenue Collected During FY 14:	\$2,909,817	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,750,251	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$55	\$120	\$69
Per Capita Expenditures:	\$52	\$115	\$61
Revenues over (under) Expenditures:	\$159,566	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	126.40%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,476,203	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$65	\$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:	\$2,414,852	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,171,464	\$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:	\$11,842	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: 017/040/01 County: Crawford

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$327,924

Equalized Assessed Valuation: \$4,652,902

Population: 448

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$50,205

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$241,738	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$540	\$373	\$263
Revenue Collected During FY 14:	\$159,624	\$234,264	\$182,749
Expenditures During FY 14:	\$131,172	\$226,119	\$176,323
Per Capita Revenue:	\$356	\$245	\$196
Per Capita Expenditures:	\$293	\$235	\$191
Revenues over (under) Expenditures:	\$28,452	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	205.98%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$270,190	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$603	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$227,774	\$26,975	\$
Total Unreserved Funds:	\$42,416	\$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: **Lima Township and Road & Bridge**

Unit Code: **001/140/01** County: **Adams**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$315,171**

Equalized Assessed Valuation: **\$8,921,774**

Population: **525**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$45,406**

Blended Component Units

Number Submitted = 2

Lima Twp

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$206,112	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$393	\$373	\$263
Revenue Collected During FY 14:	\$177,122	\$234,264	\$182,749
Expenditures During FY 14:	\$122,141	\$226,119	\$176,323
Per Capita Revenue:	\$337	\$245	\$196
Per Capita Expenditures:	\$233	\$235	\$191
Revenues over (under) Expenditures:	\$54,981	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	213.76%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$261,093	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$497	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$184,700	\$26,975	\$
Total Unreserved Funds:	\$76,393	\$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

Unit Name:	Limestone Township and Road & Bridge		
Unit Code:	072/090/01	County:	Peoria
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,250,219		
Equalized Assessed Valuation:	\$274,374,407		
Population:	19,705		
Employees:			
	Full Time:	10	
	Part Time:	21	
	Salaries Paid:	\$540,446	

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:	\$1,230,190	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$62	\$129	\$64
Revenue Collected During FY 14:	\$1,622,017	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,613,644	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$82	\$120	\$69
Per Capita Expenditures:	\$82	\$115	\$61
Revenues over (under) Expenditures:	\$8,373	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	73.66%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,188,563	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$60	\$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:	\$445,775	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$742,788	\$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:	\$600,272	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$30	\$22	\$
Revenue Collected During FY 14:	\$44,493	\$107,980	\$
Expenditures During FY 14:	\$101,442	\$92,214	\$
Per Capita Revenue:	\$2	\$4	\$
Per Capita Expenditures:	\$5	\$3	\$
Operating Income (loss):	-\$56,949	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	584.89%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$593,323	\$579,995	\$
Per Capita Ending Retained Earnings:	\$30	\$23	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Limestone Township and Road & Bridge	
Unit Code:	046/060/01	County: Kankakee
Fiscal Year End:	3/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,004,977	
Equalized Assessed Valuation:	\$111,722,319	
Population:	5,035	
Employees:		
	Full Time:	2
	Part Time:	11
	Salaries Paid:	\$210,294

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:	\$858,557	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$171	\$373	\$263
Revenue Collected During FY 14:	\$563,267	\$234,264	\$182,749
Expenditures During FY 14:	\$583,046	\$226,119	\$176,323
Per Capita Revenue:	\$112	\$245	\$196
Per Capita Expenditures:	\$116	\$235	\$191
Revenues over (under) Expenditures:	-\$19,779	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	143.86%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$838,778	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$167	\$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:	\$546,016	\$137,911	\$
Total Unrestricted Net Assets:	\$292,762	\$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: **Lincoln Township and Road & Bridge**

Unit Code: 071/110/01 County: Ogle

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$83,035

Equalized Assessed Valuation: \$14,433,698

Population: 558

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$26,186

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:	\$196,196	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$352	\$373	\$263
Revenue Collected During FY 14:	\$146,831	\$234,264	\$182,749
Expenditures During FY 14:	\$177,437	\$226,119	\$176,323
Per Capita Revenue:	\$263	\$245	\$196
Per Capita Expenditures:	\$318	\$235	\$191
Revenues over (under) Expenditures:	-\$30,606	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	93.32%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$165,590	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$297	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$176,548	\$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: Linder Township and Road & Bridge

Unit Code: 031/050/01 **County:** Greene

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$169,968

Equalized Assessed Valuation: \$8,098,253

Population: 315

Employees:

Full Time: _____

Part Time: 7

Salaries Paid: \$27,002

Blended Component Units

Number Submitted = 2

Linder Township
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$120,081	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$381	\$373	\$263
Revenue Collected During FY 14:	\$92,193	\$234,264	\$182,749
Expenditures During FY 14:	\$82,514	\$226,119	\$176,323
Per Capita Revenue:	\$293	\$245	\$196
Per Capita Expenditures:	\$262	\$235	\$191
Revenues over (under) Expenditures:	\$9,679	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	157.26%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$129,760	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$412	\$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:	\$107,455	\$137,911	\$
Total Unrestricted Net Assets:	\$22,305	\$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:	\$6,465	\$36,591	\$
Per Capita Debt:	\$21	\$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:	Linn Township and Road & Bridge		
Unit Code:	102/070/01	County:	Woodford
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$188,310		
Equalized Assessed Valuation:	\$15,737,447		
Population:	315		
Employees:			
	Full Time:	1	
	Part Time:	12	
	Salaries Paid:	\$33,518	

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:	\$174,676	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$555	\$373	\$263
Revenue Collected During FY 14:	\$105,280	\$234,264	\$182,749
Expenditures During FY 14:	\$113,390	\$226,119	\$176,323
Per Capita Revenue:	\$334	\$245	\$196
Per Capita Expenditures:	\$360	\$235	\$191
Revenues over (under) Expenditures:	-\$8,110	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	146.90%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$166,566	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$529	\$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:	\$166,575	\$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:	Lisbon Township and Road & Bridge		
Unit Code:	047/050/01	County:	Kendall
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$386,580		
Equalized Assessed Valuation:	\$25,111,723		
Population:	1,193		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$52,943	

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:	\$554,222	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$465	\$373	\$263
Revenue Collected During FY 14:	\$253,294	\$234,264	\$182,749
Expenditures During FY 14:	\$190,890	\$226,119	\$176,323
Per Capita Revenue:	\$212	\$245	\$196
Per Capita Expenditures:	\$160	\$235	\$191
Revenues over (under) Expenditures:	\$62,404	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	323.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$616,626	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$517	\$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:	\$489,456	\$137,911	\$
Total Unrestricted Net Assets:	\$127,171	\$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

Unit Name:	Lisle Township and Road & Bridge		
Unit Code:	022/040/01	County:	Dupage
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,343,047		
Equalized Assessed Valuation:	\$4,474,127,885		
Population:	116,268		
Employees:			
	Full Time:	28	
	Part Time:	11	
	Salaries Paid:	\$1,780,556	

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:	\$5,810,263	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$50	\$129	\$64
Revenue Collected During FY 14:	\$4,291,558	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$4,985,135	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$37	\$120	\$69
Per Capita Expenditures:	\$43	\$115	\$61
Revenues over (under) Expenditures:	-\$693,577	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	102.64%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$5,116,686	\$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:	\$	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$5,116,686	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Little Mackinaw Township and Road & Bridge	
Unit Code:	090/110/01	County: Tazewell
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$94,743	
Equalized Assessed Valuation:	\$38,031,196	
Population:	2,150	
Employees:		
Full Time:	1	
Part Time:	7	
Salaries Paid:	\$35,812	

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:	\$171,195	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$80	\$373	\$263
Revenue Collected During FY 14:	\$97,537	\$234,264	\$182,749
Expenditures During FY 14:	\$86,407	\$226,119	\$176,323
Per Capita Revenue:	\$45	\$245	\$196
Per Capita Expenditures:	\$40	\$235	\$191
Revenues over (under) Expenditures:	\$11,130	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	211.01%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$182,325	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$85	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$179,561	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Little Rock Township and Road & Bridge		
Unit Code:	047/060/01	County:	Kendall
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$840,666		
Equalized Assessed Valuation:	\$840,000,000		
Population:	13,482		
Employees:			
	Full Time:	10	
	Part Time:	14	
	Salaries Paid:	\$311,812	

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:	\$1,646,589	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$122	\$129	\$64
Revenue Collected During FY 14:	\$1,035,746	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$711,193	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$77	\$120	\$69
Per Capita Expenditures:	\$53	\$115	\$61
Revenues over (under) Expenditures:	\$324,553	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	277.59%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,974,189	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$146	\$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:	\$1,974,189	\$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:	Littleton Township and Road & Bridge		
Unit Code:	084/100/01	County:	Schuyler
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$256,340		
Equalized Assessed Valuation:	\$7,577,916		
Population:	336		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$26,199	

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:	\$105,925	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$315	\$373	\$263
Revenue Collected During FY 14:	\$117,433	\$234,264	\$182,749
Expenditures During FY 14:	\$133,416	\$226,119	\$176,323
Per Capita Revenue:	\$350	\$245	\$196
Per Capita Expenditures:	\$397	\$235	\$191
Revenues over (under) Expenditures:	-\$15,983	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	67.41%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$89,942	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$268	\$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:	\$52,157	\$137,911	\$
Total Unrestricted Net Assets:	\$36,845	\$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:	\$81,601	\$36,591	\$
Per Capita Debt:	\$243	\$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:	Lively Grove Township and Road & Bridge	
Unit Code:	095/090/01	County: Washington
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$375,605	
Equalized Assessed Valuation:	\$10,662,201	
Population:	688	
Employees:		
	Full Time:	
	Part Time:	12
	Salaries Paid:	\$66,078

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:	\$285,190	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$415	\$373	\$263
Revenue Collected During FY 14:	\$132,282	\$234,264	\$182,749
Expenditures During FY 14:	\$145,528	\$226,119	\$176,323
Per Capita Revenue:	\$192	\$245	\$196
Per Capita Expenditures:	\$212	\$235	\$191
Revenues over (under) Expenditures:	-\$13,246	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	164.25%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$239,023	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$347	\$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:	\$221,226	\$137,911	\$
Total Unrestricted Net Assets:	\$17,797	\$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: Liverpool Township and Road & Bridge

Unit Code: 029/180/01 **County:** Fulton

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$193,200

Equalized Assessed Valuation: \$7,730,304

Population: 544

Employees:

Full Time: _____

Part Time: 2

Salaries Paid: \$6,854

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:	\$201,933	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$371	\$373	\$263
Revenue Collected During FY 14:	\$121,962	\$234,264	\$182,749
Expenditures During FY 14:	\$106,070	\$226,119	\$176,323
Per Capita Revenue:	\$224	\$245	\$196
Per Capita Expenditures:	\$195	\$235	\$191
Revenues over (under) Expenditures:	\$15,892	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	205.36%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$217,825	\$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:	\$217,823	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,835	\$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:	\$29,266	\$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: **Loami Township and Road & Bridge**

Unit Code: **083/170/01** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$169,365**

Equalized Assessed Valuation: **\$6,105,944**

Population: **1,200**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$45,083**

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:	\$49,799	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$41	\$373	\$263
Revenue Collected During FY 14:	\$159,409	\$234,264	\$182,749
Expenditures During FY 14:	\$130,631	\$226,119	\$176,323
Per Capita Revenue:	\$133	\$245	\$196
Per Capita Expenditures:	\$109	\$235	\$191
Revenues over (under) Expenditures:	\$28,778	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	60.15%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$78,577	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$65	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$41,815	\$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

Unit Name:	Lockport Township and Road & Bridge		
Unit Code:	099/110/01	County:	Will
Fiscal Year End:	2/28/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,369,283		
Equalized Assessed Valuation:	\$1,106,600,120		
Population:	60,022		
Employees:			
	Full Time:		25
	Part Time:		25
	Salaries Paid:		\$943,000

Blended Component Units
Number Submitted = 2
Lockport Water & Sewer
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,204,673	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$70	\$129	\$64
Revenue Collected During FY 14:	\$3,415,189	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,507,415	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$57	\$120	\$69
Per Capita Expenditures:	\$42	\$115	\$61
Revenues over (under) Expenditures:	\$907,774	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	203.89%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$5,112,447	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$85	\$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:	\$2,011,724	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$3,046,743	\$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:	\$102,397	\$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:	\$1,783,221	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$30	\$22	\$
Revenue Collected During FY 14:	\$562,879	\$107,980	\$
Expenditures During FY 14:	\$687,769	\$92,214	\$
Per Capita Revenue:	\$9	\$4	\$
Per Capita Expenditures:	\$11	\$3	\$
Operating Income (loss):	-\$124,890	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	241.12%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$1,658,331	\$579,995	\$
Per Capita Ending Retained Earnings:	\$28	\$23	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Locust Township and Road & Bridge	
Unit Code:	011/070/01	County: Christian
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$478,806	
Equalized Assessed Valuation:	\$12,136,142	
Population:	660	
Employees:		
	Full Time:	1
	Part Time:	11
	Salaries Paid:	\$53,087

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:	\$285,401	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$432	\$373	\$263
Revenue Collected During FY 14:	\$176,884	\$234,264	\$182,749
Expenditures During FY 14:	\$182,402	\$226,119	\$176,323
Per Capita Revenue:	\$268	\$245	\$196
Per Capita Expenditures:	\$276	\$235	\$191
Revenues over (under) Expenditures:	-\$5,518	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	153.44%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$279,883	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$424	\$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:	\$188,712	\$137,911	\$
Total Unrestricted Net Assets:	\$91,172	\$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:	\$33,254	\$36,591	\$
Per Capita Debt:	\$50	\$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:	Loda Township and Road & Bridge		
Unit Code:	038/140/01	County:	Iroquois
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$197,777		
Equalized Assessed Valuation:	\$43,110,368		
Population:	1,495		
Employees:			
Full Time:			1
Part Time:			13
Salaries Paid:			\$74,607

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:	\$393,817	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$263	\$373	\$263
Revenue Collected During FY 14:	\$197,776	\$234,264	\$182,749
Expenditures During FY 14:	\$294,539	\$226,119	\$176,323
Per Capita Revenue:	\$132	\$245	\$196
Per Capita Expenditures:	\$197	\$235	\$191
Revenues over (under) Expenditures:	-\$96,763	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	100.85%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$297,054	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$199	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$82,990	\$26,975	\$
Total Unreserved Funds:	\$234,134	\$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:	\$22,000	\$36,591	\$
Per Capita Debt:	\$15	\$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:	Logan Township and Road & Bridge	
Unit Code:	072/100/01	County: Peoria
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,087,992	
Equalized Assessed Valuation:	\$58,610,833	
Population:	3,192	
Employees:		
	Full Time:	
	Part Time:	15
	Salaries Paid:	\$73,476

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:	\$584,744	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$183	\$373	\$263
Revenue Collected During FY 14:	\$351,418	\$234,264	\$182,749
Expenditures During FY 14:	\$394,416	\$226,119	\$176,323
Per Capita Revenue:	\$110	\$245	\$196
Per Capita Expenditures:	\$124	\$235	\$191
Revenues over (under) Expenditures:	-\$42,998	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	137.35%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$541,746	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$170	\$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:	\$392,535	\$137,911	\$
Total Unrestricted Net Assets:	\$149,212	\$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: **Lomax Township and Road & Bridge**

Unit Code: 036/050/01 County: Henderson

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$119,090

Equalized Assessed Valuation: \$9,157,489

Population: 939

Employees:

 Full Time: _____

 Part Time: 8

 Salaries Paid: \$12,720

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:	\$76,201	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$81	\$373	\$263
Revenue Collected During FY 14:	\$71,051	\$234,264	\$182,749
Expenditures During FY 14:	\$58,435	\$226,119	\$176,323
Per Capita Revenue:	\$76	\$245	\$196
Per Capita Expenditures:	\$62	\$235	\$191
Revenues over (under) Expenditures:	\$12,616	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	151.99%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$88,817	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$95	\$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:	\$73,317	\$137,911	\$
Total Unrestricted Net Assets:	\$15,500	\$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:	\$3,974	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Lone Grove Township and Road & Bridge	
Unit Code:	026/080/01	County: Fayette
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$99,123	
Equalized Assessed Valuation:	\$8,692,472	
Population:	656	
Employees:		
	Full Time:	7
	Part Time:	1
	Salaries Paid:	\$22,101

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:	\$160,617	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$245	\$373	\$263
Revenue Collected During FY 14:	\$85,755	\$234,264	\$182,749
Expenditures During FY 14:	\$115,025	\$226,119	\$176,323
Per Capita Revenue:	\$131	\$245	\$196
Per Capita Expenditures:	\$175	\$235	\$191
Revenues over (under) Expenditures:	-\$29,270	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	114.19%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$131,347	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$200	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$160,853	\$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:	Long Branch Township and Road & Bridge	
Unit Code:	082/080/01	County: Saline
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$103,144	
Equalized Assessed Valuation:	\$5,800,024	
Population:	248	
Employees:		
	Full Time:	
	Part Time:	10
	Salaries Paid:	\$11,060

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:	\$44,962	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$181	\$373	\$263
Revenue Collected During FY 14:	\$161,786	\$234,264	\$182,749
Expenditures During FY 14:	\$78,462	\$226,119	\$176,323
Per Capita Revenue:	\$652	\$245	\$196
Per Capita Expenditures:	\$316	\$235	\$191
Revenues over (under) Expenditures:	\$83,324	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	195.87%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$153,687	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$620	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$153,687	\$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:	\$5,703	\$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:	Long Creek Township and Road & Bridge		
Unit Code:	055/080/01	County:	Macon
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,589,874		
Equalized Assessed Valuation:	\$203,450,088		
Population:	10,574		
Employees:			
	Full Time:	14	
	Part Time:	16	
	Salaries Paid:	\$465,867	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$738,693	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$70	\$373	\$263
Revenue Collected During FY 14:	\$620,857	\$234,264	\$182,749
Expenditures During FY 14:	\$640,107	\$226,119	\$176,323
Per Capita Revenue:	\$59	\$245	\$196
Per Capita Expenditures:	\$61	\$235	\$191
Revenues over (under) Expenditures:	-\$19,250	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	112.39%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$719,443	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$68	\$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:	\$484,766	\$137,911	\$
Total Unrestricted Net Assets:	\$234,677	\$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:	\$3,007,310	\$36,591	\$
Per Capita Debt:	\$284	\$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:	\$4,518,478	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$427	\$4	\$
Revenue Collected During FY 14:	\$1,428,410	\$1,949	\$
Expenditures During FY 14:	\$1,364,663	\$2,223	\$
Per Capita Revenue:	\$135	\$	\$
Per Capita Expenditures:	\$129	\$	\$
Operating Income (loss):	\$63,747	-\$274	\$
Ratio of Retained Earnings to Expenditures:	335.78%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$4,582,225	\$11,956	\$
Per Capita Ending Retained Earnings:	\$433	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Long Point Township and Road & Bridge		
Unit Code:	053/140/01	County:	Livingston
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$260,835		
Equalized Assessed Valuation:	\$13,325,381		
Population:	498		
Employees:			
	Full Time:	1	
	Part Time:	14	
	Salaries Paid:	\$54,054	

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:	\$226,467	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$455	\$373	\$263
Revenue Collected During FY 14:	\$160,406	\$234,264	\$182,749
Expenditures During FY 14:	\$195,399	\$226,119	\$176,323
Per Capita Revenue:	\$322	\$245	\$196
Per Capita Expenditures:	\$392	\$235	\$191
Revenues over (under) Expenditures:	-\$34,993	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	97.99%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$191,474	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$384	\$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:	\$138,244	\$137,911	\$
Total Unrestricted Net Assets:	\$53,230	\$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:	Looking Glass Township and Road & Bridge		
Unit Code:	014/090/01	County:	Clinton
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$303,299		
Equalized Assessed Valuation:	\$94,564,294		
Population:	6,354		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$70,215	

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:	\$161,247	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$25	\$373	\$263
Revenue Collected During FY 14:	\$265,932	\$234,264	\$182,749
Expenditures During FY 14:	\$221,566	\$226,119	\$176,323
Per Capita Revenue:	\$42	\$245	\$196
Per Capita Expenditures:	\$35	\$235	\$191
Revenues over (under) Expenditures:	\$44,366	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	92.80%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$205,616	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$32	\$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:	\$496,810	\$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: Loraine Township and Road & Bridge

Unit Code: 037/150/01 **County:** Henry

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$103,800

Equalized Assessed Valuation: \$5,761,370

Population: 290

Employees:

Full Time: _____

Part Time: 12

Salaries Paid: \$19,480

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$119,760	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$413	\$373	\$263
Revenue Collected During FY 14:	\$128,468	\$234,264	\$182,749
Expenditures During FY 14:	\$88,540	\$226,119	\$176,323
Per Capita Revenue:	\$443	\$245	\$196
Per Capita Expenditures:	\$305	\$235	\$191
Revenues over (under) Expenditures:	\$39,928	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	180.36%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$159,688	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$551	\$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:	\$75,701	\$137,911	\$
Total Unrestricted Net Assets:	\$23,064	\$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: **Loran Township and Road & Bridge**

Unit Code: 089/100/01 County: Stephenson

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$521,950

Equalized Assessed Valuation: \$24,266,616

Population: 1,442

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: \$59,426

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:	\$408,293	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$283	\$373	\$263
Revenue Collected During FY 14:	\$371,259	\$234,264	\$182,749
Expenditures During FY 14:	\$392,592	\$226,119	\$176,323
Per Capita Revenue:	\$257	\$245	\$196
Per Capita Expenditures:	\$272	\$235	\$191
Revenues over (under) Expenditures:	-\$21,333	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	98.57%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$386,960	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$268	\$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:	\$225,351	\$137,911	\$
Total Unrestricted Net Assets:	\$39,426	\$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: Loudon Township and Road & Bridge

Unit Code: 026/090/01 County: Fayette

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$425,064

Equalized Assessed Valuation: \$12,309,578

Population: 680

Employees:

 Full Time:

 Part Time: 13

 Salaries Paid: \$64,102

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:	\$195,522	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$288	\$373	\$263
Revenue Collected During FY 14:	\$184,381	\$234,264	\$182,749
Expenditures During FY 14:	\$179,744	\$226,119	\$176,323
Per Capita Revenue:	\$271	\$245	\$196
Per Capita Expenditures:	\$264	\$235	\$191
Revenues over (under) Expenditures:	\$4,637	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	111.36%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$200,159	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$294	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$200,159	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Louisville Township and Road & Bridge

Unit Code: 013/070/01 **County:** Clay

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$229,865

Equalized Assessed Valuation: \$14,205,379

Population: 1,865

Employees:

Full Time: _____

Part Time: 11

Salaries Paid: \$77,730

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$324,320	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$174	\$373	\$263
Revenue Collected During FY 14:	\$309,073	\$234,264	\$182,749
Expenditures During FY 14:	\$304,289	\$226,119	\$176,323
Per Capita Revenue:	\$166	\$245	\$196
Per Capita Expenditures:	\$163	\$235	\$191
Revenues over (under) Expenditures:	\$4,784	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	104.21%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$317,104	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$170	\$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:	\$228,460	\$137,911	\$
Total Unrestricted Net Assets:	\$88,644	\$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:	\$28,064	\$36,591	\$
Per Capita Debt:	\$15	\$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: **Love Township and Road & Bridge**

Unit Code: **092/100/01** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$67,055**

Equalized Assessed Valuation: **\$5,137,670**

Population: **285**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$15,250**

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:	\$70,161	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$246	\$373	\$263
Revenue Collected During FY 14:	\$61,675	\$234,264	\$182,749
Expenditures During FY 14:	\$60,056	\$226,119	\$176,323
Per Capita Revenue:	\$216	\$245	\$196
Per Capita Expenditures:	\$211	\$235	\$191
Revenues over (under) Expenditures:	\$1,619	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	119.52%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$71,780	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$252	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,805	\$26,975	\$
Total Unreserved Funds:	\$69,975	\$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:	\$11,161	\$36,591	\$
Per Capita Debt:	\$39	\$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: **Lovejoy Township and Road & Bridge**

Unit Code: 038/150/01 County: Iroquois

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$215,421

Equalized Assessed Valuation: \$8,123,383

Population: 261

Employees:

 Full Time: 1

 Part Time: 3

 Salaries Paid: \$50,336

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:	\$321,474	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,232	\$373	\$263
Revenue Collected During FY 14:	\$254,267	\$234,264	\$182,749
Expenditures During FY 14:	\$198,514	\$226,119	\$176,323
Per Capita Revenue:	\$974	\$245	\$196
Per Capita Expenditures:	\$761	\$235	\$191
Revenues over (under) Expenditures:	\$55,753	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	190.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$377,227	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,445	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$377,077	\$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 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:	Lovington Township and Road & Bridge	
Unit Code:	070/040/01	County: Moultrie
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,359,362	
Equalized Assessed Valuation:	\$25,143,590	
Population:	1,684	
Employees:		
	Full Time:	2
	Part Time:	23
	Salaries Paid:	\$128,006

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:	\$753,246	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$447	\$373	\$263
Revenue Collected During FY 14:	\$499,593	\$234,264	\$182,749
Expenditures During FY 14:	\$584,153	\$226,119	\$176,323
Per Capita Revenue:	\$297	\$245	\$196
Per Capita Expenditures:	\$347	\$235	\$191
Revenues over (under) Expenditures:	-\$84,560	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	114.47%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$668,686	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$397	\$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:	\$596,870	\$137,911	\$
Total Unrestricted Net Assets:	\$71,816	\$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:	\$15,262	\$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 Less Than 850,000

Local Government Profile

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

Unit Code: **070/050/01** County: **Moultrie**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$339,575**

Equalized Assessed Valuation: **\$33,472,847**

Population: **1,622**

Employees:

Full Time: **1**

Part Time: **22**

Salaries Paid: **\$95,086**

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:	\$424,723	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$262	\$373	\$263
Revenue Collected During FY 14:	\$439,765	\$234,264	\$182,749
Expenditures During FY 14:	\$378,143	\$226,119	\$176,323
Per Capita Revenue:	\$271	\$245	\$196
Per Capita Expenditures:	\$233	\$235	\$191
Revenues over (under) Expenditures:	\$61,622	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	128.61%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$486,345	\$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:	\$373,352	\$137,911	\$
Total Unrestricted Net Assets:	\$112,992	\$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: **Lucas Township and Road & Bridge**

Unit Code: **025/060/01** County: **Effingham**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$135,099**

Equalized Assessed Valuation: **\$6,361,620**

Population: **505**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$27,591**

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:	\$248,903	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$493	\$373	\$263
Revenue Collected During FY 14:	\$150,744	\$234,264	\$182,749
Expenditures During FY 14:	\$115,307	\$226,119	\$176,323
Per Capita Revenue:	\$299	\$245	\$196
Per Capita Expenditures:	\$228	\$235	\$191
Revenues over (under) Expenditures:	\$35,437	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	246.59%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$284,340	\$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:	\$284,341	\$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: **Ludlow Township and Road & Bridge**

Unit Code: 010/140/01 County: Champaign

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$582,600

Equalized Assessed Valuation: \$46,488,322

Population: 4,998

Employees:

 Full Time: 3

 Part Time: 6

 Salaries Paid: \$105,368

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$522,406	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$105	\$373	\$263
Revenue Collected During FY 14:	\$372,674	\$234,264	\$182,749
Expenditures During FY 14:	\$322,679	\$226,119	\$176,323
Per Capita Revenue:	\$75	\$245	\$196
Per Capita Expenditures:	\$65	\$235	\$191
Revenues over (under) Expenditures:	\$49,995	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	177.39%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$572,401	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$115	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$572,401	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: **051/070/01** County: **Lawrence**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$379,006**

Equalized Assessed Valuation: **\$4,446,058**

Population: **397**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$42,248**

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:	\$395,828	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$997	\$373	\$263
Revenue Collected During FY 14:	\$158,881	\$234,264	\$182,749
Expenditures During FY 14:	\$159,885	\$226,119	\$176,323
Per Capita Revenue:	\$400	\$245	\$196
Per Capita Expenditures:	\$403	\$235	\$191
Revenues over (under) Expenditures:	-\$1,004	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	246.94%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$394,823	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$995	\$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:	\$394,823	\$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:	Lyman Township and Road & Bridge		
Unit Code:	027/050/01	County:	Ford
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$396,951		
Equalized Assessed Valuation:	\$9,912,996		
Population:	518		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$62,397	

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:	\$553,314	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,068	\$373	\$263
Revenue Collected During FY 14:	\$160,729	\$234,264	\$182,749
Expenditures During FY 14:	\$139,735	\$226,119	\$176,323
Per Capita Revenue:	\$310	\$245	\$196
Per Capita Expenditures:	\$270	\$235	\$191
Revenues over (under) Expenditures:	\$20,994	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	411.00%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$574,308	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,109	\$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:	\$534,110	\$137,911	\$
Total Unrestricted Net Assets:	\$4,286	\$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:	Lynchburg Township and Road & Bridge		
Unit Code:	060/070/01	County:	Mason
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$127,125		
Equalized Assessed Valuation:	\$4,736,034		
Population:	258		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$10,441	

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:	\$61,031	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$237	\$373	\$263
Revenue Collected During FY 14:	\$84,820	\$234,264	\$182,749
Expenditures During FY 14:	\$88,978	\$226,119	\$176,323
Per Capita Revenue:	\$329	\$245	\$196
Per Capita Expenditures:	\$345	\$235	\$191
Revenues over (under) Expenditures:	-\$4,158	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	101.04%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$89,905	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$348	\$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:	\$34,308	\$137,911	\$
Total Unrestricted Net Assets:	\$55,596	\$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:	Lyndon Township and Road & Bridge	
Unit Code:	098/130/01	County: Whiteside
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$223,394	
Equalized Assessed Valuation:	\$14,175,543	
Population:	1,036	
Employees:		
Full Time:	1	
Part Time:	8	
Salaries Paid:	\$44,753	

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:	\$300,945	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$290	\$373	\$263
Revenue Collected During FY 14:	\$121,407	\$234,264	\$182,749
Expenditures During FY 14:	\$136,666	\$226,119	\$176,323
Per Capita Revenue:	\$117	\$245	\$196
Per Capita Expenditures:	\$132	\$235	\$191
Revenues over (under) Expenditures:	-\$15,259	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	209.04%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$285,686	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$276	\$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:	\$285,688	\$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:	\$20,370	\$36,591	\$
Per Capita Debt:	\$20	\$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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$318,639	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$428	\$373	\$263
Revenue Collected During FY 14:	\$265,359	\$234,264	\$182,749
Expenditures During FY 14:	\$192,649	\$226,119	\$176,323
Per Capita Revenue:	\$356	\$245	\$196
Per Capita Expenditures:	\$259	\$235	\$191
Revenues over (under) Expenditures:	\$72,710	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	203.14%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$391,343	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$525	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$192,079	\$26,975	\$
Total Unreserved Funds:	\$119,415	\$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:	\$31,787	\$36,591	\$
Per Capita Debt:	\$43	\$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: **Lynn Township and Road & Bridge**

Unit Code: **048/110/01** County: **Knox**

Fiscal Year End: **4/1/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$333,953**

Equalized Assessed Valuation: **\$8,531,224**

Population: **335**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$30,248**

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:	\$285,924	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$854	\$373	\$263
Revenue Collected During FY 14:	\$138,824	\$234,264	\$182,749
Expenditures During FY 14:	\$124,360	\$226,119	\$176,323
Per Capita Revenue:	\$414	\$245	\$196
Per Capita Expenditures:	\$371	\$235	\$191
Revenues over (under) Expenditures:	\$14,464	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	255.27%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$317,453	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$948	\$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:	\$317,453	\$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:	\$75,440	\$36,591	\$
Per Capita Debt:	\$225	\$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:	Lynnville Township and Road & Bridge		
Unit Code:	071/120/01	County:	Ogle
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$127,236		
Equalized Assessed Valuation:	\$19,298,570		
Population:	615		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$40,846		

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:	\$267,370	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$435	\$373	\$263
Revenue Collected During FY 14:	\$211,045	\$234,264	\$182,749
Expenditures During FY 14:	\$153,073	\$226,119	\$176,323
Per Capita Revenue:	\$343	\$245	\$196
Per Capita Expenditures:	\$249	\$235	\$191
Revenues over (under) Expenditures:	\$57,972	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	197.99%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$303,068	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$493	\$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:	\$195,030	\$137,911	\$
Total Unrestricted Net Assets:	\$108,038	\$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:	\$42,376	\$36,591	\$
Per Capita Debt:	\$69	\$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

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

Unit Code: **016/110/01** County: **Cook**

Fiscal Year End: **2/28/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,972,359**

Equalized Assessed Valuation: **\$3,679,854,587**

Population: **111,688**

Employees:

Full Time: **19**

Part Time: **56**

Salaries Paid: **\$913,523**

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:	\$3,131,269	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$28	\$129	\$64
Revenue Collected During FY 14:	\$2,710,817	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,741,698	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$24	\$120	\$69
Per Capita Expenditures:	\$25	\$115	\$61
Revenues over (under) Expenditures:	-\$30,881	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	113.08%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,100,388	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$28	\$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:	\$1,301,503	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	-\$1,197,237	\$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:	\$9,735,000	\$820,941	\$
Per Capita Debt:	\$87	\$42	\$
General Obligation Debt over EAV:	0.22%	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	\$