



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Palatine Township and Road & Bridge	
Unit Code:	016/190/01	County: Cook
Fiscal Year End:	2/28/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,265,663	
Equalized Assessed Valuation:	\$2,958,788,255	
Population:	112,994	
Employees:		
	Full Time:	17
	Part Time:	11
	Salaries Paid:	\$1,286,779

Blended Component Units
Number 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:	\$5,152,588	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$46	\$129	\$64
Revenue Collected During FY 14:	\$4,370,110	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$4,137,595	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$39	\$120	\$69
Per Capita Expenditures:	\$37	\$115	\$61
Revenues over (under) Expenditures:	\$232,515	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	130.15%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$5,385,103	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$48	\$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:	\$3,941,350	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,341,680	\$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:	Palestine Township and Road & Bridge	
Unit Code:	102/120/01	County: Woodford
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$713,845	
Equalized Assessed Valuation:	\$23,820,478	
Population:	532	
Employees:		
	Full Time:	1
	Part Time:	12
	Salaries Paid:	\$68,599

Blended Component Units

Number 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:	\$1,023,058	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,923	\$373	\$263
Revenue Collected During FY 14:	\$287,735	\$234,264	\$182,749
Expenditures During FY 14:	\$202,991	\$226,119	\$176,323
Per Capita Revenue:	\$541	\$245	\$196
Per Capita Expenditures:	\$382	\$235	\$191
Revenues over (under) Expenditures:	\$84,744	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	545.74%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,107,802	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$2,082	\$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:	\$1,107,803	\$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:	Palmyra Township and Road & Bridge	
Unit Code:	052/160/01	County: Lee
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$402,322	
Equalized Assessed Valuation:	\$58,969,591	
Population:	2,906	
Employees:		
	Full Time:	
	Part Time:	18
	Salaries Paid:	\$111,852

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$302,678	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$104	\$373	\$263
Revenue Collected During FY 14:	\$387,963	\$234,264	\$182,749
Expenditures During FY 14:	\$488,119	\$226,119	\$176,323
Per Capita Revenue:	\$134	\$245	\$196
Per Capita Expenditures:	\$168	\$235	\$191
Revenues over (under) Expenditures:	-\$100,156	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	41.49%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$202,523	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$70	\$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:	\$118,894	\$137,911	\$
Total Unrestricted Net Assets:	\$83,629	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$61,790	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Palos Township and Road & Bridge		
Unit Code:	016/200/01	County:	Cook
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,393,602		
Equalized Assessed Valuation:	\$1,459,271,280		
Population:	54,615		
Employees:			
Full Time:			4
Part Time:			7
Salaries Paid:			\$490,475

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:	\$989,419	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$18	\$129	\$64
Revenue Collected During FY 14:	\$1,808,586	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,793,989	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$33	\$120	\$69
Per Capita Expenditures:	\$33	\$115	\$61
Revenues over (under) Expenditures:	\$14,597	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	55.97%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,004,019	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$18	\$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:	\$307,139	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$689,181	\$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:

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:	\$1,098,000	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$156	\$373	\$263
Revenue Collected During FY 14:	\$567,709	\$234,264	\$182,749
Expenditures During FY 14:	\$419,888	\$226,119	\$176,323
Per Capita Revenue:	\$81	\$245	\$196
Per Capita Expenditures:	\$60	\$235	\$191
Revenues over (under) Expenditures:	\$147,821	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	296.70%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,245,821	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$177	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,484	\$137,911	\$
Total Unrestricted Net Assets:	\$1,216,337	\$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: **Panola Township and Road & Bridge**

Unit Code: 102/130/01 County: Woodford

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$399,285

Equalized Assessed Valuation: \$16,889,914

Population: 236

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$45,868

Blended Component Units

Number 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:	\$515,120	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$2,183	\$373	\$263
Revenue Collected During FY 14:	\$146,920	\$234,264	\$182,749
Expenditures During FY 14:	\$105,944	\$226,119	\$176,323
Per Capita Revenue:	\$623	\$245	\$196
Per Capita Expenditures:	\$449	\$235	\$191
Revenues over (under) Expenditures:	\$40,976	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	524.90%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$556,096	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$2,356	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$556,096	\$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: Panther Creek Township and Road & Bridge

Unit Code: 009/080/01 **County:** Cass

Fiscal Year End: 3/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$65,567

Equalized Assessed Valuation: \$4,161,535

Population: 365

Employees:

Full Time: _____

Part Time: 11

Salaries Paid: \$15,475

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:	\$110,343	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$302	\$373	\$263
Revenue Collected During FY 14:	\$71,868	\$234,264	\$182,749
Expenditures During FY 14:	\$61,761	\$226,119	\$176,323
Per Capita Revenue:	\$197	\$245	\$196
Per Capita Expenditures:	\$169	\$235	\$191
Revenues over (under) Expenditures:	\$10,107	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	195.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$120,450	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$330	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$43,001	\$137,911	\$
Total Unrestricted Net Assets:	\$84,287	\$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:	\$15,230	\$36,591	\$
Per Capita Debt:	\$42	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Papineau Township and Road & Bridge	
Unit Code:	038/210/01	County: Iroquois
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$240,800	
Equalized Assessed Valuation:	\$7,377,376	
Population:	647	
Employees:		
	Full Time:	1
	Part Time:	6
	Salaries Paid:	\$32,332

Blended Component Units
Number 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:	\$211,640	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$327	\$373	\$263
Revenue Collected During FY 14:	\$125,561	\$234,264	\$182,749
Expenditures During FY 14:	\$168,431	\$226,119	\$176,323
Per Capita Revenue:	\$194	\$245	\$196
Per Capita Expenditures:	\$260	\$235	\$191
Revenues over (under) Expenditures:	-\$42,870	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	100.20%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$168,770	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$261	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$168,770	\$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: Paradise Township and Road & Bridge

Unit Code: 015/100/01 **County:** Coles

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$318,802

Equalized Assessed Valuation: \$13,558,531

Population: 1,351

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$32,064

Blended Component Units

Number 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:	\$319,620	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$237	\$373	\$263
Revenue Collected During FY 14:	\$128,110	\$234,264	\$182,749
Expenditures During FY 14:	\$169,109	\$226,119	\$176,323
Per Capita Revenue:	\$95	\$245	\$196
Per Capita Expenditures:	\$125	\$235	\$191
Revenues over (under) Expenditures:	-\$40,999	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	164.76%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$278,621	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$206	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$175,208	\$26,975	\$
Total Unreserved Funds:	\$140,556	\$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:	Paris Township and Road & Bridge		
Unit Code:	023/090/01	County:	Edgar
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,495,450		
Equalized Assessed Valuation:	\$100,048,513		
Population:	9,865		
Employees:			
	Full Time:	3	
	Part Time:	13	
	Salaries Paid:	\$151,853	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,153,066	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$117	\$373	\$263
Revenue Collected During FY 14:	\$794,306	\$234,264	\$182,749
Expenditures During FY 14:	\$878,368	\$226,119	\$176,323
Per Capita Revenue:	\$81	\$245	\$196
Per Capita Expenditures:	\$89	\$235	\$191
Revenues over (under) Expenditures:	-\$84,062	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	121.70%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,069,004	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$108	\$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:	\$841,787	\$137,911	\$
Total Unrestricted Net Assets:	\$183,909	\$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: Parker Township and Road & Bridge

Unit Code: 012/120/01 **County:** Clark

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$120,322

Equalized Assessed Valuation: \$4,661,185

Population: 95

Employees:

Full Time: _____

Part Time: 16

Salaries Paid: \$17,275

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$97,842	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,030	\$373	\$263
Revenue Collected During FY 14:	\$87,080	\$234,264	\$182,749
Expenditures During FY 14:	\$77,184	\$226,119	\$176,323
Per Capita Revenue:	\$917	\$245	\$196
Per Capita Expenditures:	\$812	\$235	\$191
Revenues over (under) Expenditures:	\$9,896	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	139.59%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$107,738	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,134	\$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:	\$87,886	\$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:	\$20,046	\$36,591	\$
Per Capita Debt:	\$211	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: Partridge Township and Road & Bridge

Unit Code: 102/140/01 **County:** Woodford

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$127,129

Equalized Assessed Valuation: \$14,182,572

Population: 593

Employees:

Full Time: 7

Part Time: 1

Salaries Paid: \$25,400

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$416,982	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$703	\$373	\$263
Revenue Collected During FY 14:	\$127,130	\$234,264	\$182,749
Expenditures During FY 14:	\$112,890	\$226,119	\$176,323
Per Capita Revenue:	\$214	\$245	\$196
Per Capita Expenditures:	\$190	\$235	\$191
Revenues over (under) Expenditures:	\$14,240	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	381.98%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$431,222	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$727	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$318,676	\$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:	Patoka Township and Road & Bridge		
Unit Code:	058/110/01	County:	Marion
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$276,258		
Equalized Assessed Valuation:	\$22,405,164		
Population:	1,040		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$73,450	

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:	\$243,070	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$234	\$373	\$263
Revenue Collected During FY 14:	\$323,889	\$234,264	\$182,749
Expenditures During FY 14:	\$273,684	\$226,119	\$176,323
Per Capita Revenue:	\$311	\$245	\$196
Per Capita Expenditures:	\$263	\$235	\$191
Revenues over (under) Expenditures:	\$50,205	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	107.16%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$293,275	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$282	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$223,723	\$137,911	\$
Total Unrestricted Net Assets:	\$69,551	\$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:	Patterson Township and Road & Bridge		
Unit Code:	031/060/01	County:	Greene
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$230,600		
Equalized Assessed Valuation:	\$5,889,637		
Population:	636		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$60,520		

Blended Component Units

Number 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:	\$172,889	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$272	\$373	\$263
Revenue Collected During FY 14:	\$153,368	\$234,264	\$182,749
Expenditures During FY 14:	\$127,170	\$226,119	\$176,323
Per Capita Revenue:	\$241	\$245	\$196
Per Capita Expenditures:	\$200	\$235	\$191
Revenues over (under) Expenditures:	\$26,198	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	156.55%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$199,087	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$313	\$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:	\$199,090	\$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:	\$66,941	\$36,591	\$
Per Capita Debt:	\$105	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Patton Township and Road & Bridge	
Unit Code:	027/070/01	County: Ford
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$499,800	
Equalized Assessed Valuation:	\$68,435,363	
Population:	5,358	
Employees:		
	Full Time:	1
	Part Time:	11
	Salaries Paid:	\$70,439

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:	\$739,435	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$138	\$373	\$263
Revenue Collected During FY 14:	\$470,858	\$234,264	\$182,749
Expenditures During FY 14:	\$414,657	\$226,119	\$176,323
Per Capita Revenue:	\$88	\$245	\$196
Per Capita Expenditures:	\$77	\$235	\$191
Revenues over (under) Expenditures:	\$56,201	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	191.88%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$795,636	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$148	\$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:	\$452,691	\$137,911	\$
Total Unrestricted Net Assets:	\$342,945	\$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:	Paw Paw Township and Road & Bridge		
Unit Code:	019/110/01	County:	Dekalb
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$260,774		
Equalized Assessed Valuation:	\$15,234,421		
Population:	334		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$49,490	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$187,666	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$562	\$373	\$263
Revenue Collected During FY 14:	\$292,938	\$234,264	\$182,749
Expenditures During FY 14:	\$305,384	\$226,119	\$176,323
Per Capita Revenue:	\$877	\$245	\$196
Per Capita Expenditures:	\$914	\$235	\$191
Revenues over (under) Expenditures:	-\$12,446	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	57.38%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$175,220	\$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:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,283	\$137,911	\$
Total Unrestricted Net Assets:	\$32,343	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$54,255	\$36,591	\$
Per Capita Debt:	\$162	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Pawnee Township and Road & Bridge		
Unit Code:	083/210/01	County:	Sangamon
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$525,820		
Equalized Assessed Valuation:	\$35,675,112		
Population:	2,739		
Employees:			
Full Time:			2
Part Time:			9
Salaries Paid:			\$69,828

Blended Component Units
Number Submitted = 2
PAWNEE TOWNSHIP
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,301,639	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$475	\$373	\$263
Revenue Collected During FY 14:	\$353,391	\$234,264	\$182,749
Expenditures During FY 14:	\$246,594	\$226,119	\$176,323
Per Capita Revenue:	\$129	\$245	\$196
Per Capita Expenditures:	\$90	\$235	\$191
Revenues over (under) Expenditures:	\$106,797	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	592.19%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,460,299	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$533	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,458,382	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Payson Township and Road & Bridge		
Unit Code:	001/190/01	County:	Adams
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$230,450		
Equalized Assessed Valuation:	\$17,941,993		
Population:	1,795		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$27,410		

Blended Component Units

Number 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:	\$181,319	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$101	\$373	\$263
Revenue Collected During FY 14:	\$275,726	\$234,264	\$182,749
Expenditures During FY 14:	\$194,315	\$226,119	\$176,323
Per Capita Revenue:	\$154	\$245	\$196
Per Capita Expenditures:	\$108	\$235	\$191
Revenues over (under) Expenditures:	\$81,411	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	135.21%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$262,730	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$146	\$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:	\$129,111	\$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: **Pea Ridge Township and Road & Bridge**

Unit Code: 005/070/01 County: Brown

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$204,700

Equalized Assessed Valuation: \$3,656,140

Population: 800

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$36,002

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:	\$67,337	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$84	\$373	\$263
Revenue Collected During FY 14:	\$103,739	\$234,264	\$182,749
Expenditures During FY 14:	\$88,979	\$226,119	\$176,323
Per Capita Revenue:	\$130	\$245	\$196
Per Capita Expenditures:	\$111	\$235	\$191
Revenues over (under) Expenditures:	\$14,760	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	92.27%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$82,097	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$103	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$82,097	\$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:	Peach Orchard Township and Road & Bridge		
Unit Code:	027/080/01	County:	Ford
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$196,452		
Equalized Assessed Valuation:	\$8,894,088		
Population:	608		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$41,356	

Blended Component Units

Number 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:	\$156,754	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$258	\$373	\$263
Revenue Collected During FY 14:	\$193,418	\$234,264	\$182,749
Expenditures During FY 14:	\$189,436	\$226,119	\$176,323
Per Capita Revenue:	\$318	\$245	\$196
Per Capita Expenditures:	\$312	\$235	\$191
Revenues over (under) Expenditures:	\$3,982	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	84.85%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$160,736	\$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:	\$156,492	\$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: **Pearl Township and Road & Bridge**

Unit Code: **075/180/01** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$126,694**

Equalized Assessed Valuation: **\$2,763,516**

Population: **372**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$15,085**

Blended Component Units

Number 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:	\$79,666	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$214	\$373	\$263
Revenue Collected During FY 14:	\$56,394	\$234,264	\$182,749
Expenditures During FY 14:	\$44,475	\$226,119	\$176,323
Per Capita Revenue:	\$152	\$245	\$196
Per Capita Expenditures:	\$120	\$235	\$191
Revenues over (under) Expenditures:	\$11,919	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	205.92%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$91,584	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$246	\$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:	\$82,184	\$137,911	\$
Total Unrestricted Net Assets:	\$9,400	\$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:	Pecatonica Township and Road & Bridge	
Unit Code:	101/080/01	County: Winnebago
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$627,853	
Equalized Assessed Valuation:	\$66,768,534	
Population:	4,355	
Employees:		
	Full Time:	2
	Part Time:	12
	Salaries Paid:	\$98,373

Blended Component Units
Number 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:	\$567,347	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$130	\$373	\$263
Revenue Collected During FY 14:	\$325,614	\$234,264	\$182,749
Expenditures During FY 14:	\$405,307	\$226,119	\$176,323
Per Capita Revenue:	\$75	\$245	\$196
Per Capita Expenditures:	\$93	\$235	\$191
Revenues over (under) Expenditures:	-\$79,693	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	131.95%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$534,803	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$123	\$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:	\$103,788	\$137,911	\$
Total Unrestricted Net Assets:	\$431,015	\$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:	\$44,725	\$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: Pekin Township and Road & Bridge

Unit Code: 090/150/01 **County:** Tazewell

Fiscal Year End: 1/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$827,981

Equalized Assessed Valuation: \$330,371,070

Population: 29,807

Employees:

Full Time:	7
Part Time:	9
Salaries Paid:	\$351,566

Blended Component Units

Number 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:	\$409,019	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$14	\$373	\$263
Revenue Collected During FY 14:	\$683,797	\$234,264	\$182,749
Expenditures During FY 14:	\$620,979	\$226,119	\$176,323
Per Capita Revenue:	\$23	\$245	\$196
Per Capita Expenditures:	\$21	\$235	\$191
Revenues over (under) Expenditures:	\$62,818	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	75.98%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$471,837	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$16	\$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:	\$207,727	\$137,911	\$
Total Unrestricted Net Assets:	\$264,110	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: 027/090/01 County: Ford

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$167,276

Equalized Assessed Valuation: \$8,494,840

Population: 176

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$30,045

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$162,396	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$923	\$373	\$263
Revenue Collected During FY 14:	\$97,312	\$234,264	\$182,749
Expenditures During FY 14:	\$61,816	\$226,119	\$176,323
Per Capita Revenue:	\$553	\$245	\$196
Per Capita Expenditures:	\$351	\$235	\$191
Revenues over (under) Expenditures:	\$35,496	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	320.13%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$197,892	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,124	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$162,396	\$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: Pendleton Township and Road & Bridge

Unit Code: 041/120/01 **County:** Jefferson

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$461,816

Equalized Assessed Valuation: \$7,863,503

Population: 1,152

Employees:

Full Time:	1
Part Time:	9
Salaries Paid:	\$41,670

Blended Component Units

Number Submitted = 2

Pendleton Township
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$172,384	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$150	\$373	\$263
Revenue Collected During FY 14:	\$116,659	\$234,264	\$182,749
Expenditures During FY 14:	\$101,390	\$226,119	\$176,323
Per Capita Revenue:	\$101	\$245	\$196
Per Capita Expenditures:	\$88	\$235	\$191
Revenues over (under) Expenditures:	\$15,269	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	185.08%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$187,653	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$163	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$187,653	\$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:	\$5,612	\$36,591	\$
Per Capita Debt:	\$5	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: Penn Township and Road & Bridge

Unit Code: 087/050/01 **County:** Stark

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$266,500

Equalized Assessed Valuation: \$9,542,122

Population: 354

Employees:

Full Time: _____

Part Time: 9

Salaries Paid: \$20,900

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$140,782	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$398	\$373	\$263
Revenue Collected During FY 14:	\$89,098	\$234,264	\$182,749
Expenditures During FY 14:	\$76,955	\$226,119	\$176,323
Per Capita Revenue:	\$252	\$245	\$196
Per Capita Expenditures:	\$217	\$235	\$191
Revenues over (under) Expenditures:	\$12,143	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	198.72%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$152,925	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$432	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$152,900	\$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: **Penn Township and Road & Bridge**

Unit Code: 086/130/01 County: Shelby

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$109,125

Equalized Assessed Valuation: \$8,673,288

Population: 107

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$15,530

Blended Component Units

Number 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:	\$117,961	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,102	\$373	\$263
Revenue Collected During FY 14:	\$69,766	\$234,264	\$182,749
Expenditures During FY 14:	\$73,168	\$226,119	\$176,323
Per Capita Revenue:	\$652	\$245	\$196
Per Capita Expenditures:	\$684	\$235	\$191
Revenues over (under) Expenditures:	-\$3,402	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	164.51%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$120,368	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,125	\$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:	\$2,728	\$137,911	\$
Total Unrestricted Net Assets:	\$117,640	\$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: Pennsylvania Township and Road & Bridge

Unit Code: 060/100/01 **County:** Mason

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$109,000

Equalized Assessed Valuation: \$4,750,000

Population: 130

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: \$25,400

Blended Component Units

Number Submitted = 2

penn township
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$62,576	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$481	\$373	\$263
Revenue Collected During FY 14:	\$71,822	\$234,264	\$182,749
Expenditures During FY 14:	\$72,632	\$226,119	\$176,323
Per Capita Revenue:	\$552	\$245	\$196
Per Capita Expenditures:	\$559	\$235	\$191
Revenues over (under) Expenditures:	-\$810	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	85.04%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$61,766	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$475	\$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

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: **Peotone Township and Road & Bridge**

Unit Code: **099/150/01** County: **Will**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$636,511**

Equalized Assessed Valuation: **\$99,180,029**

Population: **4,431**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$124,540**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$628,817	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$142	\$373	\$263
Revenue Collected During FY 14:	\$404,453	\$234,264	\$182,749
Expenditures During FY 14:	\$287,711	\$226,119	\$176,323
Per Capita Revenue:	\$91	\$245	\$196
Per Capita Expenditures:	\$65	\$235	\$191
Revenues over (under) Expenditures:	\$116,742	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	259.13%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$745,559	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$168	\$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:	\$662,680	\$137,911	\$
Total Unrestricted Net Assets:	\$82,879	\$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: **Perry Township and Road & Bridge**

Unit Code: **075/190/01** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$188,676**

Equalized Assessed Valuation: **\$6,259,710**

Population: **594**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$22,552**

Blended Component Units

Number 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:	\$109,769	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$185	\$373	\$263
Revenue Collected During FY 14:	\$93,977	\$234,264	\$182,749
Expenditures During FY 14:	\$70,051	\$226,119	\$176,323
Per Capita Revenue:	\$158	\$245	\$196
Per Capita Expenditures:	\$118	\$235	\$191
Revenues over (under) Expenditures:	\$23,926	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	190.85%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$133,695	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$225	\$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:	\$89,934	\$137,911	\$
Total Unrestricted Net Assets:	\$43,761	\$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: Perryton Township and Road & Bridge

Unit Code: 066/110/01 **County:** Mercer

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$160,126

Equalized Assessed Valuation: \$11,245,134

Population: 500

Employees:

Full Time:	1
Part Time:	8
Salaries Paid:	\$30,226

Blended Component Units

Number 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:	\$310,420	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$621	\$373	\$263
Revenue Collected During FY 14:	\$214,247	\$234,264	\$182,749
Expenditures During FY 14:	\$142,417	\$226,119	\$176,323
Per Capita Revenue:	\$428	\$245	\$196
Per Capita Expenditures:	\$285	\$235	\$191
Revenues over (under) Expenditures:	\$71,830	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	268.40%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$382,250	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$765	\$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:	\$382,356	\$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:	Persifer Township and Road & Bridge	
Unit Code:	048/150/01	County: Knox
Fiscal Year End:	3/28/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$615,100	
Equalized Assessed Valuation:	\$64,727,370	
Population:	1,150	
Employees:		
Full Time:	1	
Part Time:	14	
Salaries Paid:	\$81,879	

Blended Component Units

Number 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:	\$499,227	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$434	\$373	\$263
Revenue Collected During FY 14:	\$498,844	\$234,264	\$182,749
Expenditures During FY 14:	\$468,518	\$226,119	\$176,323
Per Capita Revenue:	\$434	\$245	\$196
Per Capita Expenditures:	\$407	\$235	\$191
Revenues over (under) Expenditures:	\$30,326	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	142.91%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$669,553	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$582	\$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:	\$667,593	\$137,911	\$
Total Unrestricted Net Assets:	\$1,960	\$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:	\$155,934	\$36,591	\$
Per Capita Debt:	\$136	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Peru Township and Road & Bridge		
Unit Code:	050/280/01	County:	Lasalle
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$892,921		
Equalized Assessed Valuation:	\$246,956,913		
Population:	10,272		
Employees:			
Full Time:			4
Part Time:			6
Salaries Paid:	\$222,177		

Blended Component Units

Number 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:	\$364,309	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$35	\$373	\$263
Revenue Collected During FY 14:	\$479,006	\$234,264	\$182,749
Expenditures During FY 14:	\$431,520	\$226,119	\$176,323
Per Capita Revenue:	\$47	\$245	\$196
Per Capita Expenditures:	\$42	\$235	\$191
Revenues over (under) Expenditures:	\$47,486	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	95.43%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$411,795	\$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:	\$245,618	\$137,911	\$
Total Unrestricted Net Assets:	\$166,177	\$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:	Pesotum Township and Road & Bridge		
Unit Code:	010/180/01	County:	Champaign
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$266,436		
Equalized Assessed Valuation:	\$24,024,279		
Population:	950		
Employees:			
	Full Time:	2	
	Part Time:	6	
	Salaries Paid:	\$77,251	

Blended Component Units	
Number 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:	\$181,716	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$191	\$373	\$263
Revenue Collected During FY 14:	\$180,020	\$234,264	\$182,749
Expenditures During FY 14:	\$139,990	\$226,119	\$176,323
Per Capita Revenue:	\$189	\$245	\$196
Per Capita Expenditures:	\$147	\$235	\$191
Revenues over (under) Expenditures:	\$40,030	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	158.40%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$221,746	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$233	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$221,746	\$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: **Petty Township and Road & Bridge**

Unit Code: **051/080/01** County: **Lawrence**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$324,180**

Equalized Assessed Valuation: **\$8,916,159**

Population: **856**

Employees:

Full Time: **2**

Part Time: **7**

Salaries Paid: **\$84,595**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$245,617	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$287	\$373	\$263
Revenue Collected During FY 14:	\$221,358	\$234,264	\$182,749
Expenditures During FY 14:	\$233,369	\$226,119	\$176,323
Per Capita Revenue:	\$259	\$245	\$196
Per Capita Expenditures:	\$273	\$235	\$191
Revenues over (under) Expenditures:	-\$12,011	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	100.10%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$233,606	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$273	\$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:	\$233,606	\$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:	Phenix Township and Road & Bridge	
Unit Code:	037/200/01	County: Henry
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$759,886	
Equalized Assessed Valuation:	\$35,796,687	
Population:	1,672	
Employees:		
	Full Time:	1
	Part Time:	7
	Salaries Paid:	\$83,695

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$398,215	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$238	\$373	\$263
Revenue Collected During FY 14:	\$569,544	\$234,264	\$182,749
Expenditures During FY 14:	\$518,827	\$226,119	\$176,323
Per Capita Revenue:	\$341	\$245	\$196
Per Capita Expenditures:	\$310	\$235	\$191
Revenues over (under) Expenditures:	\$50,717	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	120.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$622,725	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$372	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$291,630	\$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:	\$291,685	\$36,591	\$
Per Capita Debt:	\$174	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: Philadelphia Township and Road & Bridge

Unit Code: 009/090/01 **County:** Cass

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$284,038

Equalized Assessed Valuation: \$8,512,595

Population: 221

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: \$32,111

Blended Component Units

Number 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:	\$184,935	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$837	\$373	\$263
Revenue Collected During FY 14:	\$103,160	\$234,264	\$182,749
Expenditures During FY 14:	\$101,723	\$226,119	\$176,323
Per Capita Revenue:	\$467	\$245	\$196
Per Capita Expenditures:	\$460	\$235	\$191
Revenues over (under) Expenditures:	\$1,437	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	183.22%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$186,372	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$843	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$178,426	\$26,975	\$
Total Unreserved Funds:	\$7,946	\$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:	Phillips Township and Road & Bridge		
Unit Code:	097/100/01	County:	White
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$490,950		
Equalized Assessed Valuation:	\$12,850,195		
Population:	1,258		
Employees:			
	Full Time:		2
	Part Time:		5
	Salaries Paid:		\$74,548

Blended Component Units	
Number 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:	\$642,702	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$511	\$373	\$263
Revenue Collected During FY 14:	\$215,220	\$234,264	\$182,749
Expenditures During FY 14:	\$210,029	\$226,119	\$176,323
Per Capita Revenue:	\$171	\$245	\$196
Per Capita Expenditures:	\$167	\$235	\$191
Revenues over (under) Expenditures:	\$5,191	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	304.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$638,553	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$508	\$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:	\$409,473	\$137,911	\$
Total Unrestricted Net Assets:	\$95,361	\$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: **Philo Township and Road & Bridge**

Unit Code: **010/190/01** County: **Champaign**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$504,877**

Equalized Assessed Valuation: **\$42,169,214**

Population: **1,437**

Employees:

Full Time: **1**

Part Time: **13**

Salaries Paid: **\$107,013**

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:	\$274,694	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$191	\$373	\$263
Revenue Collected During FY 14:	\$384,094	\$234,264	\$182,749
Expenditures During FY 14:	\$342,191	\$226,119	\$176,323
Per Capita Revenue:	\$267	\$245	\$196
Per Capita Expenditures:	\$238	\$235	\$191
Revenues over (under) Expenditures:	\$41,903	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	92.52%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$316,597	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$220	\$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:	\$316,597	\$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:	\$13,999	\$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:	Piasa Township and Road & Bridge		
Unit Code:	042/070/01	County:	Jersey
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$588,441		
Equalized Assessed Valuation:	\$32,375,901		
Population:	3,060		
Employees:			
	Full Time:	2	
	Part Time:	6	
	Salaries Paid:	\$78,401	

Blended Component Units
Number 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:	\$681,272	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$223	\$373	\$263
Revenue Collected During FY 14:	\$259,786	\$234,264	\$182,749
Expenditures During FY 14:	\$168,704	\$226,119	\$176,323
Per Capita Revenue:	\$85	\$245	\$196
Per Capita Expenditures:	\$55	\$235	\$191
Revenues over (under) Expenditures:	\$91,082	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	457.82%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$772,354	\$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:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$400,000	\$137,911	\$
Total Unrestricted Net Assets:	\$462,246	\$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:	Pickaway Township and Road & Bridge		
Unit Code:	086/140/01	County:	Shelby
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$209,203		
Equalized Assessed Valuation:	\$9,511,673		
Population:	179		
Employees:			
	Full Time:	1	
	Part Time:	15	
	Salaries Paid:	\$32,054	

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:	\$140,423	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$784	\$373	\$263
Revenue Collected During FY 14:	\$79,362	\$234,264	\$182,749
Expenditures During FY 14:	\$70,026	\$226,119	\$176,323
Per Capita Revenue:	\$443	\$245	\$196
Per Capita Expenditures:	\$391	\$235	\$191
Revenues over (under) Expenditures:	\$9,336	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	213.86%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$149,759	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$837	\$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:	\$137,042	\$137,911	\$
Total Unrestricted Net Assets:	\$5,237	\$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: **Pierce Township and Road & Bridge**

Unit Code: **019/120/01** County: **Dekalb**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$823,393**

Equalized Assessed Valuation: **\$18,216,848**

Population: **454**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$43,615**

Blended Component Units

Number 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:	\$393,492	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$867	\$373	\$263
Revenue Collected During FY 14:	\$307,496	\$234,264	\$182,749
Expenditures During FY 14:	\$306,833	\$226,119	\$176,323
Per Capita Revenue:	\$677	\$245	\$196
Per Capita Expenditures:	\$676	\$235	\$191
Revenues over (under) Expenditures:	\$663	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	128.46%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$394,155	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$868	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$378,190	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,964	\$36,591	\$
Per Capita Debt:	\$35	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Pigeon Grove Township and Road & Bridge		
Unit Code:	038/220/01	County:	Iroquois
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$225,000		
Equalized Assessed Valuation:	\$16,132,114		
Population:	1,350		
Employees:			
	Full Time:	1	
	Part Time:	5	
	Salaries Paid:	\$51,668	

Blended Component Units
Number 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:	\$186,565	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$138	\$373	\$263
Revenue Collected During FY 14:	\$192,722	\$234,264	\$182,749
Expenditures During FY 14:	\$200,439	\$226,119	\$176,323
Per Capita Revenue:	\$143	\$245	\$196
Per Capita Expenditures:	\$148	\$235	\$191
Revenues over (under) Expenditures:	-\$7,717	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	89.23%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$178,848	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$132	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$178,848	\$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: **Pike Township and Road & Bridge**

Unit Code: **053/200/01** County: **Livingston**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$69,384**

Equalized Assessed Valuation: **\$8,796,103**

Population: **303**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$24,600**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$23,606	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$78	\$373	\$263
Revenue Collected During FY 14:	\$54,515	\$234,264	\$182,749
Expenditures During FY 14:	\$50,061	\$226,119	\$176,323
Per Capita Revenue:	\$180	\$245	\$196
Per Capita Expenditures:	\$165	\$235	\$191
Revenues over (under) Expenditures:	\$4,454	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	56.05%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$28,060	\$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:	\$	\$26,975	\$
Total Unreserved Funds:	\$19,734	\$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:	\$91,655	\$36,591	\$
Per Capita Debt:	\$302	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Pilot Township and Road & Bridge		
Unit Code:	046/120/01	County:	Kankakee
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$465,713		
Equalized Assessed Valuation:	\$42,274,446		
Population:	2,086		
Employees:			
	Full Time:	2	
	Part Time:	10	
	Salaries Paid:	\$129,008	

Blended Component Units	
Number 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:	\$945,275	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$453	\$373	\$263
Revenue Collected During FY 14:	\$531,966	\$234,264	\$182,749
Expenditures During FY 14:	\$465,794	\$226,119	\$176,323
Per Capita Revenue:	\$255	\$245	\$196
Per Capita Expenditures:	\$223	\$235	\$191
Revenues over (under) Expenditures:	\$66,172	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	217.14%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,011,447	\$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:	\$1,018,701	\$137,911	\$
Total Unrestricted Net Assets:	-\$7,254	\$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:	\$14,934	\$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:	Pilot Township and Road & Bridge		
Unit Code:	092/150/01	County:	Vermilion
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$353,000		
Equalized Assessed Valuation:	\$14,490,415		
Population:	587		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$74,366	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$970,717	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,654	\$373	\$263
Revenue Collected During FY 14:	\$167,597	\$234,264	\$182,749
Expenditures During FY 14:	\$437,273	\$226,119	\$176,323
Per Capita Revenue:	\$286	\$245	\$196
Per Capita Expenditures:	\$745	\$235	\$191
Revenues over (under) Expenditures:	-\$269,676	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	160.32%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$701,041	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,194	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$810,819	\$26,975	\$
Total Unreserved Funds:	\$78,758	\$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:	\$45,892	\$36,591	\$
Per Capita Debt:	\$78	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Pilot Grove Township and Road & Bridge	
Unit Code:	034/140/01	County: Hancock
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$139,348	
Equalized Assessed Valuation:	\$9,790,307	
Population:	280	
Employees:		
Full Time:	10	
Part Time:	3	
Salaries Paid:	\$28,433	

Blended Component Units

Number 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:	\$155,259	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$554	\$373	\$263
Revenue Collected During FY 14:	\$150,851	\$234,264	\$182,749
Expenditures During FY 14:	\$133,235	\$226,119	\$176,323
Per Capita Revenue:	\$539	\$245	\$196
Per Capita Expenditures:	\$476	\$235	\$191
Revenues over (under) Expenditures:	\$17,616	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	129.75%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$172,875	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$617	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$172,874	\$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:	Pilot Knob Township and Road & Bridge		
Unit Code:	095/130/01	County:	Washington
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$339,630		
Equalized Assessed Valuation:	\$10,320,097		
Population:	1,987		
Employees:			
	Full Time:		
	Part Time:	15	
	Salaries Paid:	\$27,347	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$235,075	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$118	\$373	\$263
Revenue Collected During FY 14:	\$141,933	\$234,264	\$182,749
Expenditures During FY 14:	\$101,618	\$226,119	\$176,323
Per Capita Revenue:	\$71	\$245	\$196
Per Capita Expenditures:	\$51	\$235	\$191
Revenues over (under) Expenditures:	\$40,315	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	271.01%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$275,390	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$139	\$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:	\$182,373	\$137,911	\$
Total Unrestricted Net Assets:	\$93,017	\$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:	Pin Oak Township and Road & Bridge		
Unit Code:	057/200/01	County:	Madison
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,621,154		
Equalized Assessed Valuation:	\$121,061,890		
Population:	3,916		
Employees:			
	Full Time:		4
	Part Time:		12
	Salaries Paid:		\$141,916

Blended Component Units
Number Submitted = 2
PIN OAK TOWNSHIP
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$903,313	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$231	\$373	\$263
Revenue Collected During FY 14:	\$594,199	\$234,264	\$182,749
Expenditures During FY 14:	\$578,611	\$226,119	\$176,323
Per Capita Revenue:	\$152	\$245	\$196
Per Capita Expenditures:	\$148	\$235	\$191
Revenues over (under) Expenditures:	\$15,588	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	158.81%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$918,901	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$235	\$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:	\$960,052	\$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: Pine Creek Township and Road & Bridge

Unit Code: 071/190/01 **County:** Ogle

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$230,770

Equalized Assessed Valuation: \$18,978,403

Population: 758

Employees:

Full Time: _____

Part Time: 1

Salaries Paid: \$272

Blended Component Units

Number Submitted = 2

Pine Creek Township

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$79,529	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$105	\$373	\$263
Revenue Collected During FY 14:	\$136,266	\$234,264	\$182,749
Expenditures During FY 14:	\$191,238	\$226,119	\$176,323
Per Capita Revenue:	\$180	\$245	\$196
Per Capita Expenditures:	\$252	\$235	\$191
Revenues over (under) Expenditures:	-\$54,972	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	12.84%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$24,557	\$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:	\$69,597	\$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:	\$60,000	\$36,591	\$
Per Capita Debt:	\$79	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Pine Rock Township and Road & Bridge		
Unit Code:	071/200/01	County:	Ogle
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$305,109		
Equalized Assessed Valuation:	\$18,523,265		
Population:	985		
Employees:			
	Full Time:	1	
	Part Time:	13	
	Salaries Paid:	\$55,186	

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:	\$346,224	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$351	\$373	\$263
Revenue Collected During FY 14:	\$295,747	\$234,264	\$182,749
Expenditures During FY 14:	\$282,133	\$226,119	\$176,323
Per Capita Revenue:	\$300	\$245	\$196
Per Capita Expenditures:	\$286	\$235	\$191
Revenues over (under) Expenditures:	\$13,614	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	127.54%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$359,838	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$365	\$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:	\$246,922	\$137,911	\$
Total Unrestricted Net Assets:	\$112,916	\$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:	\$107,308	\$36,591	\$
Per Capita Debt:	\$109	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Pitman Township and Road & Bridge		
Unit Code:	068/120/01	County:	Montgomery
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$273,600		
Equalized Assessed Valuation:	\$9,583,583		
Population:	466		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$35,605	

Blended Component Units	
Number 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:	\$1,398,796	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$3,002	\$373	\$263
Revenue Collected During FY 14:	\$126,669	\$234,264	\$182,749
Expenditures During FY 14:	\$103,198	\$226,119	\$176,323
Per Capita Revenue:	\$272	\$245	\$196
Per Capita Expenditures:	\$221	\$235	\$191
Revenues over (under) Expenditures:	\$23,471	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	274.66%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$283,447	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$608	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,792	\$137,911	\$
Total Unrestricted Net Assets:	\$72,655	\$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: **Pittsfield Township and Road & Bridge**

Unit Code: 075/200/01 County: Pike

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$604,720

Equalized Assessed Valuation: \$50,860,066

Population: 4,477

Employees:

 Full Time: 1

 Part Time: 8

 Salaries Paid: \$80,885

Blended Component Units

Number 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:	\$304,655	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$68	\$373	\$263
Revenue Collected During FY 14:	\$439,789	\$234,264	\$182,749
Expenditures During FY 14:	\$381,242	\$226,119	\$176,323
Per Capita Revenue:	\$98	\$245	\$196
Per Capita Expenditures:	\$85	\$235	\$191
Revenues over (under) Expenditures:	\$58,547	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	95.27%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$363,202	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$81	\$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:	\$224,792	\$137,911	\$
Total Unrestricted Net Assets:	\$138,410	\$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:	\$86,282	\$36,591	\$
Per Capita Debt:	\$19	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Pixley Township and Road & Bridge		
Unit Code:	013/090/01	County:	Clay
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$235,939		
Equalized Assessed Valuation:	\$5,591,175		
Population:	589		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$29,427	

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:	\$130,074	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$221	\$373	\$263
Revenue Collected During FY 14:	\$114,675	\$234,264	\$182,749
Expenditures During FY 14:	\$111,414	\$226,119	\$176,323
Per Capita Revenue:	\$195	\$245	\$196
Per Capita Expenditures:	\$189	\$235	\$191
Revenues over (under) Expenditures:	\$3,261	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	119.68%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$133,335	\$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:	\$121,259	\$137,911	\$
Total Unrestricted Net Assets:	\$12,076	\$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:	\$36,048	\$36,591	\$
Per Capita Debt:	\$61	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Plainfield Township and Road & Bridge		
Unit Code:	099/160/01	County:	Will
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,157,652		
Equalized Assessed Valuation:	\$1,592,773,253		
Population:	80,318		
Employees:			
Full Time:			12
Part Time:			29
Salaries Paid:			\$920,279

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,358,588	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$29	\$129	\$64
Revenue Collected During FY 14:	\$2,845,425	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$3,328,495	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$35	\$120	\$69
Per Capita Expenditures:	\$41	\$115	\$61
Revenues over (under) Expenditures:	-\$483,070	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	56.35%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,875,518	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$23	\$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:	\$1,277,534	\$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:	\$975,000	\$820,941	\$
Per Capita Debt:	\$12	\$42	\$
General Obligation Debt over EAV:	0.06%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Plato Township and Road & Bridge		
Unit Code:	045/120/01	County:	Kane
Fiscal Year End:	5/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,448,610		
Equalized Assessed Valuation:	\$230,371,181		
Population:	4,018		
Employees:			
	Full Time:	4	
	Part Time:	16	
	Salaries Paid:	\$221,476	

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:	\$387,563	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$96	\$129	\$64
Revenue Collected During FY 14:	\$992,265	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,003,305	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$247	\$120	\$69
Per Capita Expenditures:	\$250	\$115	\$61
Revenues over (under) Expenditures:	-\$11,040	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	37.53%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$376,523	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$94	\$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:	\$376,523	\$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: **Pleasant Township and Road & Bridge**

Unit Code: **029/200/01** County: **Fulton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$266,850**

Equalized Assessed Valuation: **\$9,050,355**

Population: **173**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$27,648**

Blended Component Units

Number 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:	\$163,180	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$943	\$373	\$263
Revenue Collected During FY 14:	\$107,025	\$234,264	\$182,749
Expenditures During FY 14:	\$99,992	\$226,119	\$176,323
Per Capita Revenue:	\$619	\$245	\$196
Per Capita Expenditures:	\$578	\$235	\$191
Revenues over (under) Expenditures:	\$7,033	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	170.23%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$170,213	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$984	\$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:	\$170,213	\$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:	\$39,614	\$36,591	\$
Per Capita Debt:	\$229	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: Pleasant Grove Township and Road & Bridge

Unit Code: 015/110/01 **County:** Coles

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$592,623

Equalized Assessed Valuation: \$18,652,277

Population: 1,327

Employees:

Full Time:	1
Part Time:	8
Salaries Paid:	\$59,151

Blended Component Units

Number Submitted = 2

Pleasant Grove Township
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$230,133	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$173	\$373	\$263
Revenue Collected During FY 14:	\$280,489	\$234,264	\$182,749
Expenditures During FY 14:	\$267,424	\$226,119	\$176,323
Per Capita Revenue:	\$211	\$245	\$196
Per Capita Expenditures:	\$202	\$235	\$191
Revenues over (under) Expenditures:	\$13,065	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	90.94%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$243,198	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$183	\$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:	\$200,457	\$137,911	\$
Total Unrestricted Net Assets:	\$42,741	\$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:	Pleasant Hill Township and Road & Bridge		
Unit Code:	075/210/01	County:	Pike
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$376,764		
Equalized Assessed Valuation:	\$12,163,294		
Population:	1,400		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$60,082	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$238,218	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$170	\$373	\$263
Revenue Collected During FY 14:	\$182,905	\$234,264	\$182,749
Expenditures During FY 14:	\$136,764	\$226,119	\$176,323
Per Capita Revenue:	\$131	\$245	\$196
Per Capita Expenditures:	\$98	\$235	\$191
Revenues over (under) Expenditures:	\$46,141	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	207.92%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$284,361	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$203	\$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:	\$186,899	\$137,911	\$
Total Unrestricted Net Assets:	\$97,462	\$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:	Pleasant Mound Township and Road & Bridge	
Unit Code:	003/070/01	County: Bond
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$357,800	
Equalized Assessed Valuation:	\$11,907,883	
Population:	1,104	
Employees:		
	Full Time:	1
	Part Time:	17
	Salaries Paid:	\$64,468

Blended Component Units
Number 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:	\$332,052	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$301	\$373	\$263
Revenue Collected During FY 14:	\$177,271	\$234,264	\$182,749
Expenditures During FY 14:	\$202,387	\$226,119	\$176,323
Per Capita Revenue:	\$161	\$245	\$196
Per Capita Expenditures:	\$183	\$235	\$191
Revenues over (under) Expenditures:	-\$25,116	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	151.66%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$306,936	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$278	\$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:	\$234,792	\$137,911	\$
Total Unrestricted Net Assets:	\$72,144	\$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:	Pleasant Ridge Township and Road & Bridge		
Unit Code:	053/210/01	County:	Livingston
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$218,285		
Equalized Assessed Valuation:	\$7,567,716		
Population:	320		
Employees:			
	Full Time:	8	
	Part Time:	2	
	Salaries Paid:	\$39,870	

Blended Component Units	
Number 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:	\$199,129	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$622	\$373	\$263
Revenue Collected During FY 14:	\$103,814	\$234,264	\$182,749
Expenditures During FY 14:	\$101,597	\$226,119	\$176,323
Per Capita Revenue:	\$324	\$245	\$196
Per Capita Expenditures:	\$317	\$235	\$191
Revenues over (under) Expenditures:	\$2,217	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	198.18%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$201,346	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$629	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$201,419	\$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:	\$179,203	\$36,591	\$
Per Capita Debt:	\$560	\$29	\$
General Obligation Debt over EAV:	2.37%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Pleasant Vale Township and Road & Bridge	
Unit Code:	075/220/01	County: Pike
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$376,764	
Equalized Assessed Valuation:	\$6,036,832	
Population:	884	
Employees:		
	Full Time:	1
	Part Time:	7
	Salaries Paid:	\$24,992

Blended Component Units
Number 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:	\$86,683	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$98	\$373	\$263
Revenue Collected During FY 14:	\$91,887	\$234,264	\$182,749
Expenditures During FY 14:	\$81,948	\$226,119	\$176,323
Per Capita Revenue:	\$104	\$245	\$196
Per Capita Expenditures:	\$93	\$235	\$191
Revenues over (under) Expenditures:	\$9,939	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	117.91%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$96,621	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$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:	\$79,238	\$137,911	\$
Total Unrestricted Net Assets:	\$17,383	\$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:	Pleasant Valley Township and Road & Bridge		
Unit Code:	043/120/01	County:	Jo Daviess
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$301,326		
Equalized Assessed Valuation:	\$6,708,922		
Population:	260		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$25,667	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$303,810	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,169	\$373	\$263
Revenue Collected During FY 14:	\$192,052	\$234,264	\$182,749
Expenditures During FY 14:	\$226,286	\$226,119	\$176,323
Per Capita Revenue:	\$739	\$245	\$196
Per Capita Expenditures:	\$870	\$235	\$191
Revenues over (under) Expenditures:	-\$34,234	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	119.13%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$269,576	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,037	\$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:	\$252,278	\$137,911	\$
Total Unrestricted Net Assets:	\$17,298	\$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:	\$52,502	\$36,591	\$
Per Capita Debt:	\$202	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Pleasant View Township and Road & Bridge	
Unit Code:	055/140/01	County: Macon
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$643,799	
Equalized Assessed Valuation:	\$20,494,290	
Population:	1,481	
Employees:		
Full Time:	1	
Part Time:	8	
Salaries Paid:	\$90,482	

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:	\$410,275	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$277	\$373	\$263
Revenue Collected During FY 14:	\$404,802	\$234,264	\$182,749
Expenditures During FY 14:	\$399,434	\$226,119	\$176,323
Per Capita Revenue:	\$273	\$245	\$196
Per Capita Expenditures:	\$270	\$235	\$191
Revenues over (under) Expenditures:	\$5,368	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	104.06%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$415,643	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$281	\$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:	\$302,028	\$137,911	\$
Total Unrestricted Net Assets:	\$113,615	\$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:	\$22,696	\$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: Plum Hill Township and Road & Bridge

Unit Code: 095/140/01 **County:** Washington

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$276,065

Equalized Assessed Valuation: \$7,796,650

Population: 537

Employees:

Full Time: _____

Part Time: 11

Salaries Paid: \$31,302

Blended Component Units

Number 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:	\$188,429	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$351	\$373	\$263
Revenue Collected During FY 14:	\$92,437	\$234,264	\$182,749
Expenditures During FY 14:	\$79,549	\$226,119	\$176,323
Per Capita Revenue:	\$172	\$245	\$196
Per Capita Expenditures:	\$148	\$235	\$191
Revenues over (under) Expenditures:	\$12,888	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	253.07%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$201,317	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$375	\$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:	\$126,218	\$137,911	\$
Total Unrestricted Net Assets:	\$75,099	\$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:	Point Pleasant Township and Road & Bridge		
Unit Code:	094/100/01	County:	Warren
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$155,738		
Equalized Assessed Valuation:	\$11,399,810		
Population:	187		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$42,315	

Blended Component Units	
Number 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:	\$195,120	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,043	\$373	\$263
Revenue Collected During FY 14:	\$99,311	\$234,264	\$182,749
Expenditures During FY 14:	\$119,801	\$226,119	\$176,323
Per Capita Revenue:	\$531	\$245	\$196
Per Capita Expenditures:	\$641	\$235	\$191
Revenues over (under) Expenditures:	-\$20,490	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	145.77%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$174,630	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$934	\$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:	\$174,630	\$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: **Polk Township and Road & Bridge**

Unit Code: 056/180/01 County: Macoupin

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$192,800

Equalized Assessed Valuation: \$10,987,355

Population: 563

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$17,000

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$	\$373	\$263
Revenue Collected During FY 14:	\$122,591	\$234,264	\$182,749
Expenditures During FY 14:	\$149,639	\$226,119	\$176,323
Per Capita Revenue:	\$218	\$245	\$196
Per Capita Expenditures:	\$266	\$235	\$191
Revenues over (under) Expenditures:	-\$27,048	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	-18.08%	181.73%	150.45%
Ending Fund Balance for FY 14:	-\$27,048	\$359,283	\$278,894
Per Capita Ending Fund Balance:	-\$48	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$129,632	\$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:	Pomona Township and Road & Bridge	
Unit Code:	039/130/01	County: Jackson
Fiscal Year End:	3/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$183,650	
Equalized Assessed Valuation:	\$8,712,106	
Population:	802	
Employees:		
	Full Time:	
	Part Time:	8
	Salaries Paid:	\$9,540

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$273,962	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$342	\$373	\$263
Revenue Collected During FY 14:	\$41,185	\$234,264	\$182,749
Expenditures During FY 14:	\$25,858	\$226,119	\$176,323
Per Capita Revenue:	\$51	\$245	\$196
Per Capita Expenditures:	\$32	\$235	\$191
Revenues over (under) Expenditures:	\$15,327	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	640.08%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$165,513	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$206	\$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:	\$43,643	\$137,911	\$
Total Unrestricted Net Assets:	\$121,870	\$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:	Pontiac Township and Road & Bridge		
Unit Code:	053/220/01	County:	Livingston
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$421,161		
Equalized Assessed Valuation:	\$144,944,856		
Population:	11,261		
Employees:			
	Full Time:	1	
	Part Time:	13	
	Salaries Paid:	\$140,929	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$367,110	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$33	\$373	\$263
Revenue Collected During FY 14:	\$399,810	\$234,264	\$182,749
Expenditures During FY 14:	\$301,926	\$226,119	\$176,323
Per Capita Revenue:	\$36	\$245	\$196
Per Capita Expenditures:	\$27	\$235	\$191
Revenues over (under) Expenditures:	\$97,884	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	154.01%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$464,994	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$41	\$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:	\$370,620	\$137,911	\$
Total Unrestricted Net Assets:	\$94,372	\$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: **Pontoosuc Township and Road & Bridge**

Unit Code: 034/150/01 **County:** Hancock

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$77,910

Equalized Assessed Valuation: \$423,351,800

Population: 4,250

Employees:

Full Time: 7

Part Time:

Salaries Paid: \$17,145

Blended Component Units

Number 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:	\$177,533	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$42	\$373	\$263
Revenue Collected During FY 14:	\$78,069	\$234,264	\$182,749
Expenditures During FY 14:	\$53,156	\$226,119	\$176,323
Per Capita Revenue:	\$18	\$245	\$196
Per Capita Expenditures:	\$13	\$235	\$191
Revenues over (under) Expenditures:	\$24,913	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	380.85%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$202,446	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$48	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$35,000	\$26,975	\$
Total Unreserved Funds:	\$170,581	\$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: **Pope Township and Road & Bridge**

Unit Code: **026/110/01** County: **Fayette**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$74,330**

Equalized Assessed Valuation: **\$1,836,762**

Population: **213**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$10,255**

Blended Component Units

Number 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:	\$20,130	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$95	\$373	\$263
Revenue Collected During FY 14:	\$38,497	\$234,264	\$182,749
Expenditures During FY 14:	\$35,090	\$226,119	\$176,323
Per Capita Revenue:	\$181	\$245	\$196
Per Capita Expenditures:	\$165	\$235	\$191
Revenues over (under) Expenditures:	\$3,407	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	67.08%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$23,537	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$111	\$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: Poplar Grove Township and Road & Bridge

Unit Code: 004/080/01 **County:** Boone

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$313,563

Equalized Assessed Valuation: \$83,623,192

Population: 4,100

Employees:

Full Time: _____

Part Time: 7

Salaries Paid: \$31,818

Blended Component Units

Number 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:	\$455,375	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$111	\$373	\$263
Revenue Collected During FY 14:	\$376,712	\$234,264	\$182,749
Expenditures During FY 14:	\$247,463	\$226,119	\$176,323
Per Capita Revenue:	\$92	\$245	\$196
Per Capita Expenditures:	\$60	\$235	\$191
Revenues over (under) Expenditures:	\$129,249	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	236.25%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$584,624	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$143	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$629,168	\$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: Port Byron Township

Unit Code: 081/130/01 **County:** Rock Island

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$16,525

Equalized Assessed Valuation: \$27,802,049

Population: 1,446

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$7,400

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$27,995	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$19	\$373	\$263
Revenue Collected During FY 14:	\$15,002	\$234,264	\$182,749
Expenditures During FY 14:	\$15,718	\$226,119	\$176,323
Per Capita Revenue:	\$10	\$245	\$196
Per Capita Expenditures:	\$11	\$235	\$191
Revenues over (under) Expenditures:	-\$716	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	173.55%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$27,279	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$19	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,879	\$26,975	\$
Total Unreserved Funds:	\$12,400	\$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:	Portland Township and Road & Bridge		
Unit Code:	098/170/01	County:	Whiteside
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$99,700		
Equalized Assessed Valuation:	\$8,006,508		
Population:	422		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$24,488	

Blended Component Units

Number 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:	\$133,625	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$317	\$373	\$263
Revenue Collected During FY 14:	\$83,587	\$234,264	\$182,749
Expenditures During FY 14:	\$112,403	\$226,119	\$176,323
Per Capita Revenue:	\$198	\$245	\$196
Per Capita Expenditures:	\$266	\$235	\$191
Revenues over (under) Expenditures:	-\$28,816	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	99.92%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$112,309	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$266	\$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:	\$104,809	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,500	\$36,591	\$
Per Capita Debt:	\$18	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Prairie Township and Road & Bridge		
Unit Code:	034/160/01	County:	Hancock
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$612,884		
Equalized Assessed Valuation:	\$9,874,744		
Population:	454		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$39,011		

Blended Component Units

Number 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:	\$483,505	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,065	\$373	\$263
Revenue Collected During FY 14:	\$136,421	\$234,264	\$182,749
Expenditures During FY 14:	\$319,768	\$226,119	\$176,323
Per Capita Revenue:	\$300	\$245	\$196
Per Capita Expenditures:	\$704	\$235	\$191
Revenues over (under) Expenditures:	-\$183,347	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	93.87%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$300,158	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$661	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$120,066	\$26,975	\$
Total Unreserved Funds:	\$180,092	\$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:	Prairie Township and Road & Bridge		
Unit Code:	017/080/01	County:	Crawford
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$145,255		
Equalized Assessed Valuation:	\$6,090,997		
Population:	594		
Employees:			
	Full Time:	1	
	Part Time:	13	
	Salaries Paid:	\$58,135	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$130,952	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$220	\$373	\$263
Revenue Collected During FY 14:	\$111,359	\$234,264	\$182,749
Expenditures During FY 14:	\$141,645	\$226,119	\$176,323
Per Capita Revenue:	\$187	\$245	\$196
Per Capita Expenditures:	\$238	\$235	\$191
Revenues over (under) Expenditures:	-\$30,286	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	71.07%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$100,666	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$169	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,242	\$137,911	\$
Total Unrestricted Net Assets:	\$20,425	\$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:	Prairie Township and Road & Bridge	
Unit Code:	086/150/01	County: Shelby
Fiscal Year End:	3/29/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$251,350	
Equalized Assessed Valuation:	\$15,220,575	
Population:	380	
Employees:		
	Full Time:	1
	Part Time:	13
	Salaries Paid:	\$47,469

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:	\$368,836	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$971	\$373	\$263
Revenue Collected During FY 14:	\$166,794	\$234,264	\$182,749
Expenditures During FY 14:	\$162,862	\$226,119	\$176,323
Per Capita Revenue:	\$439	\$245	\$196
Per Capita Expenditures:	\$429	\$235	\$191
Revenues over (under) Expenditures:	\$3,932	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	88.83%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$144,672	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$381	\$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:	\$106,100	\$137,911	\$
Total Unrestricted Net Assets:	\$38,572	\$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: **Prairie Township and Road & Bridge**

Unit Code: 023/100/01 County: Edgar

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$132,384

Equalized Assessed Valuation: \$11,056,189

Population: 200

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$15,504

Blended Component Units

Number Submitted = 2

General Fund

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$222,250	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,111	\$373	\$263
Revenue Collected During FY 14:	\$68,884	\$234,264	\$182,749
Expenditures During FY 14:	\$57,440	\$226,119	\$176,323
Per Capita Revenue:	\$344	\$245	\$196
Per Capita Expenditures:	\$287	\$235	\$191
Revenues over (under) Expenditures:	\$11,444	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	406.85%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$233,694	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,168	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$233,694	\$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: **Prairie City Township and Road & Bridge**

Unit Code: 062/140/01 County: Mcdonough

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$258,594

Equalized Assessed Valuation: \$7,585,541

Population: 510

Employees:

 Full Time:

 Part Time: 14

 Salaries Paid: \$37,718

Blended Component Units

Number 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:	\$253,321	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$497	\$373	\$263
Revenue Collected During FY 14:	\$86,579	\$234,264	\$182,749
Expenditures During FY 14:	\$106,880	\$226,119	\$176,323
Per Capita Revenue:	\$170	\$245	\$196
Per Capita Expenditures:	\$210	\$235	\$191
Revenues over (under) Expenditures:	-\$20,301	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	218.02%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$233,020	\$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:	\$93,663	\$26,975	\$
Total Unreserved Funds:	\$139,555	\$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:	Prairie Creek Township and Road & Bridge		
Unit Code:	054/150/01	County:	Logan
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$196,505		
Equalized Assessed Valuation:	\$13,313,161		
Population:	487		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$30,517	

Blended Component Units	
Number 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:	\$188,068	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$386	\$373	\$263
Revenue Collected During FY 14:	\$71,954	\$234,264	\$182,749
Expenditures During FY 14:	\$57,565	\$226,119	\$176,323
Per Capita Revenue:	\$148	\$245	\$196
Per Capita Expenditures:	\$118	\$235	\$191
Revenues over (under) Expenditures:	\$14,389	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	351.70%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$202,457	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$416	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$180,624	\$26,975	\$
Total Unreserved Funds:	\$21,833	\$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:	Prairie Du Long Township and Road & Bridge	
Unit Code:	088/160/01	County: St. Clair
Fiscal Year End:	2/28/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$665,128	
Equalized Assessed Valuation:	\$63,385,889	
Population:	2,244	
Employees:		
	Full Time:	
	Part Time:	14
	Salaries Paid:	\$77,520

Blended Component Units
Number 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:	\$408,521	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$182	\$373	\$263
Revenue Collected During FY 14:	\$321,471	\$234,264	\$182,749
Expenditures During FY 14:	\$320,407	\$226,119	\$176,323
Per Capita Revenue:	\$143	\$245	\$196
Per Capita Expenditures:	\$143	\$235	\$191
Revenues over (under) Expenditures:	\$1,064	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	127.83%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$409,585	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$183	\$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:	\$167,431	\$137,911	\$
Total Unrestricted Net Assets:	\$267,154	\$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:	\$25,000	\$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: **Prairie Green Township and Road & Bridge**

Unit Code: 038/230/01 **County:** Iroquois

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$211,368

Equalized Assessed Valuation: \$7,145,137

Population: 183

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: \$34,053

Blended Component Units

Number 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:	\$120,316	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$657	\$373	\$263
Revenue Collected During FY 14:	\$167,374	\$234,264	\$182,749
Expenditures During FY 14:	\$139,931	\$226,119	\$176,323
Per Capita Revenue:	\$915	\$245	\$196
Per Capita Expenditures:	\$765	\$235	\$191
Revenues over (under) Expenditures:	\$27,443	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	105.59%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$147,759	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$807	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$147,759	\$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:	Prairieton Township and Road & Bridge		
Unit Code:	011/120/01	County:	Christian
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$391,800		
Equalized Assessed Valuation:	\$12,431,949		
Population:	449		
Employees:			
	Full Time:	1	
	Part Time:	3	
	Salaries Paid:	\$48,540	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$242,209	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$539	\$373	\$263
Revenue Collected During FY 14:	\$178,692	\$234,264	\$182,749
Expenditures During FY 14:	\$163,763	\$226,119	\$176,323
Per Capita Revenue:	\$398	\$245	\$196
Per Capita Expenditures:	\$365	\$235	\$191
Revenues over (under) Expenditures:	\$14,929	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	157.02%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$257,138	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$573	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$242,209	\$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:	\$74,985	\$36,591	\$
Per Capita Debt:	\$167	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Preemption Township and Road & Bridge	
Unit Code:	066/120/01	County: Mercer
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$345,000	
Equalized Assessed Valuation:	\$23,591,291	
Population:	1,837	
Employees:		
	Full Time:	1
	Part Time:	11
	Salaries Paid:	\$57,591

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:	\$249,817	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$136	\$373	\$263
Revenue Collected During FY 14:	\$394,949	\$234,264	\$182,749
Expenditures During FY 14:	\$333,424	\$226,119	\$176,323
Per Capita Revenue:	\$215	\$245	\$196
Per Capita Expenditures:	\$182	\$235	\$191
Revenues over (under) Expenditures:	\$61,525	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	93.38%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$311,342	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$169	\$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:	\$386,678	\$137,911	\$
Total Unrestricted Net Assets:	\$54,176	\$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:	Preston Township and Road & Bridge	
Unit Code:	080/090/01	County: Richland
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$352,485	
Equalized Assessed Valuation:	\$16,889,885	
Population:	1,247	
Employees:		
	Full Time:	1
	Part Time:	11
	Salaries Paid:	\$49,737

Blended Component Units
Number 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:	\$307,887	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$247	\$373	\$263
Revenue Collected During FY 14:	\$242,098	\$234,264	\$182,749
Expenditures During FY 14:	\$174,180	\$226,119	\$176,323
Per Capita Revenue:	\$194	\$245	\$196
Per Capita Expenditures:	\$140	\$235	\$191
Revenues over (under) Expenditures:	\$67,918	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	215.76%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$375,805	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$301	\$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:	\$144,228	\$137,911	\$
Total Unrestricted Net Assets:	\$231,577	\$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:	Princeton Township and Road & Bridge		
Unit Code:	006/200/01	County:	Bureau
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$758,000		
Equalized Assessed Valuation:	\$167,899,025		
Population:	9,331		
Employees:			
Full Time:			2
Part Time:			10
Salaries Paid:			\$122,772

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,453,391	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$263	\$373	\$263
Revenue Collected During FY 14:	\$761,533	\$234,264	\$182,749
Expenditures During FY 14:	\$477,746	\$226,119	\$176,323
Per Capita Revenue:	\$82	\$245	\$196
Per Capita Expenditures:	\$51	\$235	\$191
Revenues over (under) Expenditures:	\$283,787	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	572.94%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$2,737,178	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$293	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,241,416	\$26,975	\$
Total Unreserved Funds:	\$1,495,762	\$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:	Princeville Township and Road & Bridge	
Unit Code:	072/140/01	County: Peoria
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$491,060	
Equalized Assessed Valuation:	\$30,416,238	
Population:	1,628	
Employees:		
	Full Time:	
	Part Time:	13
	Salaries Paid:	\$52,073

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:	\$593,113	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$364	\$373	\$263
Revenue Collected During FY 14:	\$347,934	\$234,264	\$182,749
Expenditures During FY 14:	\$275,147	\$226,119	\$176,323
Per Capita Revenue:	\$214	\$245	\$196
Per Capita Expenditures:	\$169	\$235	\$191
Revenues over (under) Expenditures:	\$72,787	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	156.12%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$429,563	\$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:	\$13,296	\$26,975	\$
Total Unreserved Funds:	\$416,267	\$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:	\$35,205	\$36,591	\$
Per Capita Debt:	\$22	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Prophetstown Township and Road & Bridge		
Unit Code:	098/180/01	County:	Whiteside
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$286,586		
Equalized Assessed Valuation:	\$34,233,254		
Population:	2,615		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$117,230		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$665,448	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$254	\$373	\$263
Revenue Collected During FY 14:	\$346,210	\$234,264	\$182,749
Expenditures During FY 14:	\$286,586	\$226,119	\$176,323
Per Capita Revenue:	\$132	\$245	\$196
Per Capita Expenditures:	\$110	\$235	\$191
Revenues over (under) Expenditures:	\$59,624	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	253.00%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$725,072	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$277	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$200,000	\$26,975	\$
Total Unreserved Funds:	\$525,073	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$656,645	\$820,941	\$
Per Capita Debt:	\$4	\$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:	Putman Township and Road & Bridge	
Unit Code:	029/210/01	County: Fulton
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$310,086	
Equalized Assessed Valuation:	\$22,718,714	
Population:	2,137	
Employees:		
	Full Time:	
	Part Time:	15
	Salaries Paid:	\$65,248

Blended Component Units
Number Submitted = 2
Cemetery District
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$615,323	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$288	\$373	\$263
Revenue Collected During FY 14:	\$275,363	\$234,264	\$182,749
Expenditures During FY 14:	\$240,529	\$226,119	\$176,323
Per Capita Revenue:	\$129	\$245	\$196
Per Capita Expenditures:	\$113	\$235	\$191
Revenues over (under) Expenditures:	\$34,834	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	130.12%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$312,980	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$146	\$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:	\$312,980	\$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: **Quarry Township and Road & Bridge**

Unit Code: 042/080/01 County: Jersey

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$191,518

Equalized Assessed Valuation: \$13,602,346

Population: 1,174

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$21,532

Blended Component Units

Number 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:	\$176,258	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$150	\$373	\$263
Revenue Collected During FY 14:	\$103,937	\$234,264	\$182,749
Expenditures During FY 14:	\$93,578	\$226,119	\$176,323
Per Capita Revenue:	\$89	\$245	\$196
Per Capita Expenditures:	\$80	\$235	\$191
Revenues over (under) Expenditures:	\$10,359	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	199.42%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$186,617	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$159	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$179,780	\$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: **Quincy Township**

Unit Code: **001/200/01** County: **Adams**

Fiscal Year End: **3/20/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$606,969**

Equalized Assessed Valuation: **\$590,300,662**

Population: **40,633**

Employees:

 Full Time: **8**

 Part Time: **20**

 Salaries Paid: **\$303,414**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$406,022	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$10	\$373	\$263
Revenue Collected During FY 14:	\$646,414	\$234,264	\$182,749
Expenditures During FY 14:	\$538,428	\$226,119	\$176,323
Per Capita Revenue:	\$16	\$245	\$196
Per Capita Expenditures:	\$13	\$235	\$191
Revenues over (under) Expenditures:	\$107,986	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	95.46%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$514,008	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$13	\$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:	\$514,008	\$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: **Quiver Township and Road & Bridge**

Unit Code: 060/110/01 **County:** Mason

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$174,678

Equalized Assessed Valuation: \$7,611,693

Population: 944

Employees:

Full Time: _____

Part Time: 12

Salaries Paid: \$23,869

Blended Component Units

Number 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:	\$274,477	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$291	\$373	\$263
Revenue Collected During FY 14:	\$60,583	\$234,264	\$182,749
Expenditures During FY 14:	\$56,085	\$226,119	\$176,323
Per Capita Revenue:	\$64	\$245	\$196
Per Capita Expenditures:	\$59	\$235	\$191
Revenues over (under) Expenditures:	\$4,498	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	497.41%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$278,975	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$296	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$278,975	\$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:	\$	\$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:	Raccoon Township and Road & Bridge	
Unit Code:	058/120/01	County: Marion
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$187,935	
Equalized Assessed Valuation:	\$23,233,819	
Population:	1,411	
Employees:		
Full Time:		9
Part Time:		5
Salaries Paid:		\$38,883

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$143,321	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$102	\$373	\$263
Revenue Collected During FY 14:	\$124,058	\$234,264	\$182,749
Expenditures During FY 14:	\$114,706	\$226,119	\$176,323
Per Capita Revenue:	\$88	\$245	\$196
Per Capita Expenditures:	\$81	\$235	\$191
Revenues over (under) Expenditures:	\$9,352	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	133.10%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$152,673	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$108	\$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:	\$159,866	\$137,911	\$
Total Unrestricted Net Assets:	-\$7,194	\$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:	\$25,684	\$36,591	\$
Per Capita Debt:	\$18	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Radnor Township and Road & Bridge	
Unit Code:	072/150/01	County: Peoria
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,010,930	
Equalized Assessed Valuation:	\$128,353,743	
Population:	3,613	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$83,209

Blended Component Units

Number 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:	\$840,114	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$233	\$373	\$263
Revenue Collected During FY 14:	\$482,329	\$234,264	\$182,749
Expenditures During FY 14:	\$456,381	\$226,119	\$176,323
Per Capita Revenue:	\$133	\$245	\$196
Per Capita Expenditures:	\$126	\$235	\$191
Revenues over (under) Expenditures:	\$25,948	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	189.77%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$866,062	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$240	\$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:	\$503,788	\$137,911	\$
Total Unrestricted Net Assets:	\$362,274	\$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: **Raleigh Township and Road & Bridge**

Unit Code: 082/100/01 County: Saline

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$314,000

Equalized Assessed Valuation: \$26,138,513

Population: 300

Employees:

 Full Time:

 Part Time: 11

 Salaries Paid: \$48,577

Blended Component Units

Number 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:	\$327,777	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,093	\$373	\$263
Revenue Collected During FY 14:	\$156,428	\$234,264	\$182,749
Expenditures During FY 14:	\$136,166	\$226,119	\$176,323
Per Capita Revenue:	\$521	\$245	\$196
Per Capita Expenditures:	\$454	\$235	\$191
Revenues over (under) Expenditures:	\$20,262	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	255.60%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$348,039	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,160	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$323,040	\$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: Ramsey Township and Road & Bridge

Unit Code: 026/120/01 **County:** Fayette

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$205,748

Equalized Assessed Valuation: \$12,322,752

Population: 1,885

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$68,550

Blended Component Units

Number 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:	\$205,092	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$109	\$373	\$263
Revenue Collected During FY 14:	\$165,308	\$234,264	\$182,749
Expenditures During FY 14:	\$154,702	\$226,119	\$176,323
Per Capita Revenue:	\$88	\$245	\$196
Per Capita Expenditures:	\$82	\$235	\$191
Revenues over (under) Expenditures:	\$10,606	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	139.43%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$215,698	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$114	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$215,698	\$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:	Randolph Township and Road & Bridge		
Unit Code:	064/270/01	County:	Mclean
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$474,900		
Equalized Assessed Valuation:	\$59,346,569		
Population:	3,856		
Employees:			
Full Time:			2
Part Time:			24
Salaries Paid:			\$165,202

Blended Component Units

Number 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:	\$177,561	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$46	\$373	\$263
Revenue Collected During FY 14:	\$452,601	\$234,264	\$182,749
Expenditures During FY 14:	\$405,994	\$226,119	\$176,323
Per Capita Revenue:	\$117	\$245	\$196
Per Capita Expenditures:	\$105	\$235	\$191
Revenues over (under) Expenditures:	\$46,607	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	55.21%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$224,168	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$58	\$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:	\$104,231	\$137,911	\$
Total Unrestricted Net Assets:	\$119,940	\$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:	\$140,000	\$36,591	\$
Per Capita Debt:	\$36	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rantoul Township and Road & Bridge		
Unit Code:	010/200/01	County:	Champaign
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,021,894		
Equalized Assessed Valuation:	\$85,476,057		
Population:	12,801		
Employees:			
Full Time:	3		
Part Time:	5		
Salaries Paid:	\$118,635		

Blended Component Units

Number 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:	\$1,189,874	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$93	\$373	\$263
Revenue Collected During FY 14:	\$510,845	\$234,264	\$182,749
Expenditures During FY 14:	\$579,011	\$226,119	\$176,323
Per Capita Revenue:	\$40	\$245	\$196
Per Capita Expenditures:	\$45	\$235	\$191
Revenues over (under) Expenditures:	-\$68,166	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	193.73%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,121,708	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$88	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$1,121,708	\$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:	Raritan Township and Road & Bridge		
Unit Code:	036/080/01	County:	Henderson
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$118,372		
Equalized Assessed Valuation:	\$10,512,494		
Population:	350		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$37,142	

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:	\$87,656	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$250	\$373	\$263
Revenue Collected During FY 14:	\$134,691	\$234,264	\$182,749
Expenditures During FY 14:	\$119,697	\$226,119	\$176,323
Per Capita Revenue:	\$385	\$245	\$196
Per Capita Expenditures:	\$342	\$235	\$191
Revenues over (under) Expenditures:	\$14,994	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	85.53%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$102,382	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$293	\$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:	\$85,417	\$137,911	\$
Total Unrestricted Net Assets:	\$20,500	\$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:	\$190,000	\$36,591	\$
Per Capita Debt:	\$543	\$29	\$
General Obligation Debt over EAV:	1.81%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: **Rawlins Township and Road & Bridge**

Unit Code: 043/130/01 County: Jo Daviess

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$239,848

Equalized Assessed Valuation: \$23,665,400

Population: 455

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$20,420

Blended Component Units

Number Submitted = 1
Road & bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$181,551	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$399	\$373	\$263
Revenue Collected During FY 14:	\$142,176	\$234,264	\$182,749
Expenditures During FY 14:	\$85,164	\$226,119	\$176,323
Per Capita Revenue:	\$312	\$245	\$196
Per Capita Expenditures:	\$187	\$235	\$191
Revenues over (under) Expenditures:	\$57,012	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	280.12%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$238,563	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$524	\$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:	\$216,217	\$137,911	\$
Total Unrestricted Net Assets:	\$22,345	\$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: **Raymond Township and Road & Bridge**

Unit Code: **010/210/01** County: **Champaign**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$330,021**

Equalized Assessed Valuation: **\$15,260,415**

Population: **425**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$38,964**

Blended Component Units

Number 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:	\$408,862	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$962	\$373	\$263
Revenue Collected During FY 14:	\$138,131	\$234,264	\$182,749
Expenditures During FY 14:	\$124,646	\$226,119	\$176,323
Per Capita Revenue:	\$325	\$245	\$196
Per Capita Expenditures:	\$293	\$235	\$191
Revenues over (under) Expenditures:	\$13,485	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	338.84%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$422,347	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$994	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$422,347	\$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: Raymond Township and Road & Bridge

Unit Code: 068/130/01 **County:** Montgomery

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$731,000

Equalized Assessed Valuation: \$18,329,352

Population: 1,100

Employees:

Full Time:	1
Part Time:	6
Salaries Paid:	\$45,690

Blended Component Units

Number Submitted = 2

Raymond Township
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$220,957	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$201	\$373	\$263
Revenue Collected During FY 14:	\$160,110	\$234,264	\$182,749
Expenditures During FY 14:	\$144,832	\$226,119	\$176,323
Per Capita Revenue:	\$146	\$245	\$196
Per Capita Expenditures:	\$132	\$235	\$191
Revenues over (under) Expenditures:	\$15,278	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	163.11%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$236,235	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$215	\$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:	\$81,050	\$36,591	\$
Per Capita Debt:	\$74	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Reading Township and Road & Bridge	
Unit Code:	053/230/01	County: Livingston
Fiscal Year End:	3/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,502,388	
Equalized Assessed Valuation:	\$30,863,953	
Population:	2,046	
Employees:		
	Full Time:	2
	Part Time:	10
	Salaries Paid:	\$105,405

Blended Component Units
Number 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:	\$565,346	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$276	\$373	\$263
Revenue Collected During FY 14:	\$415,232	\$234,264	\$182,749
Expenditures During FY 14:	\$383,167	\$226,119	\$176,323
Per Capita Revenue:	\$203	\$245	\$196
Per Capita Expenditures:	\$187	\$235	\$191
Revenues over (under) Expenditures:	\$32,065	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	155.91%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$597,411	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$292	\$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:	\$511,123	\$137,911	\$
Total Unrestricted Net Assets:	\$86,288	\$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:	\$4,428,046	\$36,591	\$
Per Capita Debt:	\$2,164	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$8,401,168	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$4,106	\$4	\$
Revenue Collected During FY 14:	\$349,965	\$1,949	\$
Expenditures During FY 14:	\$750,903	\$2,223	\$
Per Capita Revenue:	\$171	\$	\$
Per Capita Expenditures:	\$367	\$	\$
Operating Income (loss):	-\$400,938	-\$274	\$
Ratio of Retained Earnings to Expenditures:	1065.41%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$8,000,230	\$11,956	\$
Per Capita Ending Retained Earnings:	\$3,910	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Rector Township and Road & Bridge

Unit Code: 082/110/01 **County:** Saline

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$55,400

Equalized Assessed Valuation: \$1,747,180

Population: 85

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$16,589

Blended Component Units

Number 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:	\$38,705	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$455	\$373	\$263
Revenue Collected During FY 14:	\$37,204	\$234,264	\$182,749
Expenditures During FY 14:	\$32,157	\$226,119	\$176,323
Per Capita Revenue:	\$438	\$245	\$196
Per Capita Expenditures:	\$378	\$235	\$191
Revenues over (under) Expenditures:	\$5,047	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	136.06%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$43,752	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$515	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$43,752	\$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: Reed Township and Road & Bridge

Unit Code: 099/170/01 **County:** Will

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$730,400

Equalized Assessed Valuation: \$601,350,202

Population: 6,883

Employees:

Full Time: 2

Part Time: 17

Salaries Paid: \$134,477

Blended Component Units

Number 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:	\$388,347	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$56	\$373	\$263
Revenue Collected During FY 14:	\$383,621	\$234,264	\$182,749
Expenditures During FY 14:	\$310,621	\$226,119	\$176,323
Per Capita Revenue:	\$56	\$245	\$196
Per Capita Expenditures:	\$45	\$235	\$191
Revenues over (under) Expenditures:	\$73,000	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	148.52%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$461,347	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$67	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$461,347	\$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:	Reynolds Township and Road & Bridge	
Unit Code:	052/170/01	County: Lee
Fiscal Year End:	3/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$165,643	
Equalized Assessed Valuation:	\$13,844,839	
Population:	297	
Employees:		
	Full Time:	
	Part Time:	10
	Salaries Paid:	\$34,744

Blended Component Units
Number 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:	\$232,823	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$784	\$373	\$263
Revenue Collected During FY 14:	\$179,805	\$234,264	\$182,749
Expenditures During FY 14:	\$199,961	\$226,119	\$176,323
Per Capita Revenue:	\$605	\$245	\$196
Per Capita Expenditures:	\$673	\$235	\$191
Revenues over (under) Expenditures:	-\$20,156	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	106.35%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$212,667	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$716	\$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:	\$140,895	\$137,911	\$
Total Unrestricted Net Assets:	\$71,772	\$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:	Rice Township and Road & Bridge		
Unit Code:	043/140/01	County:	Jo Daviess
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$368,067		
Equalized Assessed Valuation:	\$19,157,227		
Population:	306		
Employees:			
Full Time:			1
Part Time:			6
Salaries Paid:			\$52,711

Blended Component Units

Number 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:	\$193,759	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$633	\$373	\$263
Revenue Collected During FY 14:	\$211,107	\$234,264	\$182,749
Expenditures During FY 14:	\$234,742	\$226,119	\$176,323
Per Capita Revenue:	\$690	\$245	\$196
Per Capita Expenditures:	\$767	\$235	\$191
Revenues over (under) Expenditures:	-\$23,635	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	72.47%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$170,124	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$556	\$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:	\$151,712	\$137,911	\$
Total Unrestricted Net Assets:	\$59,395	\$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:	Rich Township and Road & Bridge		
Unit Code:	016/220/01	County:	Cook
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,932,182		
Equalized Assessed Valuation:	\$1,176,710,303		
Population:	72,000		
Employees:			
	Full Time:	55	
	Part Time:	11	
	Salaries Paid:	\$2,568,920	

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:	\$5,758,813	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$80	\$129	\$64
Revenue Collected During FY 14:	\$5,324,658	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$6,363,983	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$74	\$120	\$69
Per Capita Expenditures:	\$88	\$115	\$61
Revenues over (under) Expenditures:	-\$1,039,325	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	74.16%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$4,719,488	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$66	\$135	\$65

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$4,545,682	\$1,505,727	\$943,706



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: 001/210/01 County: Adams

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$49,615

Equalized Assessed Valuation: \$6,012,990

Population: 411

Employees:

 Full Time:

 Part Time: 8

 Salaries Paid: \$22,517

Blended Component Units

Number 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:	\$181,846	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$442	\$373	\$263
Revenue Collected During FY 14:	\$60,458	\$234,264	\$182,749
Expenditures During FY 14:	\$58,545	\$226,119	\$176,323
Per Capita Revenue:	\$147	\$245	\$196
Per Capita Expenditures:	\$142	\$235	\$191
Revenues over (under) Expenditures:	\$1,913	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	313.88%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$183,759	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$447	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$183,759	\$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: **Richland Township and Road & Bridge**

Unit Code: 050/290/01 County: Lasalle

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$64,256

Equalized Assessed Valuation: \$10,974,401

Population: 379

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$27,100

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:	\$46,520	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$123	\$373	\$263
Revenue Collected During FY 14:	\$59,185	\$234,264	\$182,749
Expenditures During FY 14:	\$74,193	\$226,119	\$176,323
Per Capita Revenue:	\$156	\$245	\$196
Per Capita Expenditures:	\$196	\$235	\$191
Revenues over (under) Expenditures:	-\$15,008	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	42.47%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$31,512	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$83	\$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:	\$368,100	\$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:	\$57,644	\$36,591	\$
Per Capita Debt:	\$152	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Richland Township and Road & Bridge		
Unit Code:	059/080/01	County:	Marshall
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$209,406		
Equalized Assessed Valuation:	\$11,332,047		
Population:	446		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$29,558	

Blended Component Units

Number 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:	\$125,522	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$281	\$373	\$263
Revenue Collected During FY 14:	\$120,358	\$234,264	\$182,749
Expenditures During FY 14:	\$125,086	\$226,119	\$176,323
Per Capita Revenue:	\$270	\$245	\$196
Per Capita Expenditures:	\$280	\$235	\$191
Revenues over (under) Expenditures:	-\$4,728	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	96.57%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$120,794	\$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:	\$120,797	\$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:	\$38,845	\$36,591	\$
Per Capita Debt:	\$87	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Richland Township and Road & Bridge		
Unit Code:	086/160/01	County:	Shelby
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$129,975		
Equalized Assessed Valuation:	\$14,259,224		
Population:	762		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$32,695	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$77,650	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$102	\$373	\$263
Revenue Collected During FY 14:	\$165,425	\$234,264	\$182,749
Expenditures During FY 14:	\$157,485	\$226,119	\$176,323
Per Capita Revenue:	\$217	\$245	\$196
Per Capita Expenditures:	\$207	\$235	\$191
Revenues over (under) Expenditures:	\$7,940	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	44.02%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$69,332	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$91	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,328	\$137,911	\$
Total Unrestricted Net Assets:	\$50,004	\$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:	\$34,000	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Richland Grove Township and Road & Bridge	
Unit Code:	066/130/01	County: Mercer
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$742,213	
Equalized Assessed Valuation:	\$49,641,896	
Population:	2,300	
Employees:		
	Full Time:	1
	Part Time:	21
	Salaries Paid:	\$80,809

Blended Component Units

Number 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:	\$636,729	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$277	\$373	\$263
Revenue Collected During FY 14:	\$432,119	\$234,264	\$182,749
Expenditures During FY 14:	\$337,363	\$226,119	\$176,323
Per Capita Revenue:	\$188	\$245	\$196
Per Capita Expenditures:	\$147	\$235	\$191
Revenues over (under) Expenditures:	\$94,756	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	216.82%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$731,485	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$318	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$731,485	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Richmond Township and Road & Bridge	
Unit Code:	063/150/01	County: Mchenry
Fiscal Year End:	3/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,085,112	
Equalized Assessed Valuation:	\$187,456,141	
Population:	6,683	
Employees:		
Full Time:	3	
Part Time:	20	
Salaries Paid:	\$364,135	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$591,554	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$89	\$129	\$64
Revenue Collected During FY 14:	\$896,114	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$597,639	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$134	\$120	\$69
Per Capita Expenditures:	\$89	\$115	\$61
Revenues over (under) Expenditures:	\$298,475	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	148.92%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$890,029	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$133	\$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:	\$398,066	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$193,635	\$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:	Richview Township and Road & Bridge		
Unit Code:	095/150/01	County:	Washington
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$206,215		
Equalized Assessed Valuation:	\$3,603,859		
Population:	343		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$28,175	

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:	\$136,903	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$399	\$373	\$263
Revenue Collected During FY 14:	\$62,681	\$234,264	\$182,749
Expenditures During FY 14:	\$62,656	\$226,119	\$176,323
Per Capita Revenue:	\$183	\$245	\$196
Per Capita Expenditures:	\$183	\$235	\$191
Revenues over (under) Expenditures:	\$25	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	273.59%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$171,421	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$500	\$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:	\$140,902	\$137,911	\$
Total Unrestricted Net Assets:	\$30,519	\$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:	\$79,295	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$231	\$4	\$
Revenue Collected During FY 14:	\$241	\$1,949	\$
Expenditures During FY 14:	\$420	\$2,223	\$
Per Capita Revenue:	\$1	\$	\$
Per Capita Expenditures:	\$1	\$	\$
Operating Income (loss):	-\$179	-\$274	\$
Ratio of Retained Earnings to Expenditures:	18837.14%	19.09%	0.00%
Ending Retained Earnings for FY 14:	\$79,116	\$11,956	\$
Per Capita Ending Retained Earnings:	\$231	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Richwood Township and Road & Bridge		
Unit Code:	042/090/01	County:	Jersey
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$91,850		
Equalized Assessed Valuation:	\$8,223,848		
Population:	300		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$21,373	

Blended Component Units	
Number 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:	\$251,560	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$839	\$373	\$263
Revenue Collected During FY 14:	\$62,399	\$234,264	\$182,749
Expenditures During FY 14:	\$66,976	\$226,119	\$176,323
Per Capita Revenue:	\$208	\$245	\$196
Per Capita Expenditures:	\$223	\$235	\$191
Revenues over (under) Expenditures:	-\$4,577	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	368.76%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$246,983	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$823	\$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:	\$200,175	\$137,911	\$
Total Unrestricted Net Assets:	\$72,220	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Unit Code: **011/130/01** County: **Christian**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$282,600**

Equalized Assessed Valuation: **\$16,739,460**

Population: **1,265**

Employees:

 Full Time: **8**

 Part Time: **4**

 Salaries Paid: **\$51,097**

Blended Component Units

Number Submitted = 2

Library

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$244,861	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$194	\$373	\$263
Revenue Collected During FY 14:	\$189,968	\$234,264	\$182,749
Expenditures During FY 14:	\$198,408	\$226,119	\$176,323
Per Capita Revenue:	\$150	\$245	\$196
Per Capita Expenditures:	\$157	\$235	\$191
Revenues over (under) Expenditures:	-\$8,440	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	119.16%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$236,421	\$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:	\$304,232	\$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: **Ridge Township and Road & Bridge**

Unit Code: 086/170/01 County: Shelby

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$148,655

Equalized Assessed Valuation: \$10,360,237

Population: 454

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: \$29,564

Blended Component Units

Number 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:	\$167,400	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$369	\$373	\$263
Revenue Collected During FY 14:	\$104,142	\$234,264	\$182,749
Expenditures During FY 14:	\$102,923	\$226,119	\$176,323
Per Capita Revenue:	\$229	\$245	\$196
Per Capita Expenditures:	\$227	\$235	\$191
Revenues over (under) Expenditures:	\$1,219	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	163.83%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$168,619	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$371	\$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:	\$119,058	\$137,911	\$
Total Unrestricted Net Assets:	\$49,561	\$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:	\$45,638	\$36,591	\$
Per Capita Debt:	\$101	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Ridgeland Township and Road & Bridge	
Unit Code:	038/240/01	County: Iroquois
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$259,510	
Equalized Assessed Valuation:	\$6,833,442	
Population:	369	
Employees:		
	Full Time:	1
	Part Time:	6
	Salaries Paid:	\$32,383

Blended Component Units
Number 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:	\$357,112	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$968	\$373	\$263
Revenue Collected During FY 14:	\$86,479	\$234,264	\$182,749
Expenditures During FY 14:	\$73,745	\$226,119	\$176,323
Per Capita Revenue:	\$234	\$245	\$196
Per Capita Expenditures:	\$200	\$235	\$191
Revenues over (under) Expenditures:	\$12,734	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	501.52%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$369,846	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,002	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$369,846	\$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:

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:	\$191,239	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$255	\$373	\$263
Revenue Collected During FY 14:	\$99,639	\$234,264	\$182,749
Expenditures During FY 14:	\$94,996	\$226,119	\$176,323
Per Capita Revenue:	\$133	\$245	\$196
Per Capita Expenditures:	\$127	\$235	\$191
Revenues over (under) Expenditures:	\$4,643	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	206.20%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$195,882	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$261	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$195,882	\$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:	Ridott Township and Road & Bridge	
Unit Code:	089/120/01	County: Stephenson
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$469,088	
Equalized Assessed Valuation:	\$28,500,141	
Population:	1,451	
Employees:		
	Full Time:	1
	Part Time:	14
	Salaries Paid:	\$91,747

Blended Component Units
Number 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:	\$475,492	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$328	\$373	\$263
Revenue Collected During FY 14:	\$350,473	\$234,264	\$182,749
Expenditures During FY 14:	\$355,212	\$226,119	\$176,323
Per Capita Revenue:	\$242	\$245	\$196
Per Capita Expenditures:	\$245	\$235	\$191
Revenues over (under) Expenditures:	-\$4,739	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	124.39%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$441,834	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$305	\$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:	\$315,472	\$137,911	\$
Total Unrestricted Net Assets:	\$126,362	\$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:	\$183,972	\$36,591	\$
Per Capita Debt:	\$127	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: **Riley Township and Road & Bridge**

Unit Code: **063/160/01** County: **Mchenry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$633,233**

Equalized Assessed Valuation: **\$70,674,368**

Population: **2,922**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$133,564**

Blended Component Units

Number 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:	\$396,517	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$136	\$373	\$263
Revenue Collected During FY 14:	\$421,740	\$234,264	\$182,749
Expenditures During FY 14:	\$442,253	\$226,119	\$176,323
Per Capita Revenue:	\$144	\$245	\$196
Per Capita Expenditures:	\$151	\$235	\$191
Revenues over (under) Expenditures:	-\$20,513	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	85.02%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$376,004	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$129	\$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:	\$355,325	\$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: **Rio Township and Road & Bridge**

Unit Code: **048/160/01** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$385,574**

Equalized Assessed Valuation: **\$13,353,151**

Population: **520**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$74,418**

Blended Component Units

Number 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:	\$172,979	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$333	\$373	\$263
Revenue Collected During FY 14:	\$357,467	\$234,264	\$182,749
Expenditures During FY 14:	\$314,176	\$226,119	\$176,323
Per Capita Revenue:	\$687	\$245	\$196
Per Capita Expenditures:	\$604	\$235	\$191
Revenues over (under) Expenditures:	\$43,291	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	68.84%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$216,270	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$416	\$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:	\$206,701	\$137,911	\$
Total Unrestricted Net Assets:	\$9,570	\$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:	\$15,852	\$36,591	\$
Per Capita Debt:	\$30	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: **Ripley Township and Road & Bridge**

Unit Code: 005/080/01 County: Brown

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$6,504

Equalized Assessed Valuation: \$870,083

Population: 120

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:	\$34,462	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$287	\$373	\$263
Revenue Collected During FY 14:	\$7,671	\$234,264	\$182,749
Expenditures During FY 14:	\$3,514	\$226,119	\$176,323
Per Capita Revenue:	\$64	\$245	\$196
Per Capita Expenditures:	\$29	\$235	\$191
Revenues over (under) Expenditures:	\$4,157	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	1099.00%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$38,619	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$322	\$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: **River Forest Township**

Unit Code: **016/230/01** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$594,052**

Equalized Assessed Valuation: **\$596,926,880**

Population: **11,172**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$152,072**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$706,351	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$63	\$373	\$263
Revenue Collected During FY 14:	\$555,348	\$234,264	\$182,749
Expenditures During FY 14:	\$566,547	\$226,119	\$176,323
Per Capita Revenue:	\$50	\$245	\$196
Per Capita Expenditures:	\$51	\$235	\$191
Revenues over (under) Expenditures:	-\$11,199	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	122.70%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$695,152	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$62	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$695,152	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$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:	Riverside Township and Road & Bridge		
Unit Code:	001/220/01	County:	Adams
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$221,776		
Equalized Assessed Valuation:	\$47,850,000		
Population:	2,175		
Employees:			
	Full Time:	1	
	Part Time:	2	
	Salaries Paid:	\$57,214	

Blended Component Units

Number 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:	\$438,254	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$201	\$373	\$263
Revenue Collected During FY 14:	\$259,010	\$234,264	\$182,749
Expenditures During FY 14:	\$143,544	\$226,119	\$176,323
Per Capita Revenue:	\$119	\$245	\$196
Per Capita Expenditures:	\$66	\$235	\$191
Revenues over (under) Expenditures:	\$115,466	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	385.75%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$553,720	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$255	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$598,393	\$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 Less Than 850,000

Local Government Profile

Unit Name: Rivoli Township and Road & Bridge

Unit Code: 066/140/01 County: Mercer

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$253,901

Equalized Assessed Valuation: \$15,021,842

Population: 1,142

Employees:

Full Time: 1

Part Time: 12

Salaries Paid: \$55,538

Blended Component Units

Number Submitted = 2

Rivoli Township

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$208,265	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$182	\$373	\$263
Revenue Collected During FY 14:	\$267,342	\$234,264	\$182,749
Expenditures During FY 14:	\$232,782	\$226,119	\$176,323
Per Capita Revenue:	\$234	\$245	\$196
Per Capita Expenditures:	\$204	\$235	\$191
Revenues over (under) Expenditures:	\$34,560	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	104.31%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$242,825	\$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:	\$189,626	\$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:	Roanoke Township and Road & Bridge	
Unit Code:	102/150/01	County: Woodford
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$641,200	
Equalized Assessed Valuation:	\$49,706,227	
Population:	2,576	
Employees:		
	Full Time:	3
	Part Time:	11
	Salaries Paid:	\$120,771

Blended Component Units
Number 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:	\$764,388	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$297	\$373	\$263
Revenue Collected During FY 14:	\$337,742	\$234,264	\$182,749
Expenditures During FY 14:	\$459,570	\$226,119	\$176,323
Per Capita Revenue:	\$131	\$245	\$196
Per Capita Expenditures:	\$178	\$235	\$191
Revenues over (under) Expenditures:	-\$121,828	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	139.62%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$641,646	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$249	\$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:	\$641,646	\$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: Roberts Township and Road & Bridge

Unit Code: 059/090/01 **County:** Marshall

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$564,193

Equalized Assessed Valuation: \$29,067,549

Population: 920

Employees:

Full Time:	1
Part Time:	3
Salaries Paid:	\$44,691

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:	\$732,749	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$796	\$373	\$263
Revenue Collected During FY 14:	\$295,882	\$234,264	\$182,749
Expenditures During FY 14:	\$225,063	\$226,119	\$176,323
Per Capita Revenue:	\$322	\$245	\$196
Per Capita Expenditures:	\$245	\$235	\$191
Revenues over (under) Expenditures:	\$70,819	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	398.95%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$897,884	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$976	\$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:	\$730,990	\$137,911	\$
Total Unrestricted Net Assets:	\$166,894	\$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:	\$63,460	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Robinson Township and Road & Bridge		
Unit Code:	017/090/01	County:	Crawford
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,676,455		
Equalized Assessed Valuation:	\$266,807,342		
Population:	9,900		
Employees:			
	Full Time:		10
	Part Time:		11
	Salaries Paid:		\$493,627

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,134,649	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$216	\$129	\$64
Revenue Collected During FY 14:	\$1,483,956	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,190,669	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$150	\$120	\$69
Per Capita Expenditures:	\$120	\$115	\$61
Revenues over (under) Expenditures:	\$293,287	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	206.02%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,453,005	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$248	\$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:	\$1,507,577	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$945,428	\$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:	Rochester Township and Road & Bridge	
Unit Code:	083/220/01	County: Sangamon
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$947,619	
Equalized Assessed Valuation:	\$123,582,563	
Population:	4,478	
Employees:		
Full Time:		9
Part Time:		3
Salaries Paid:		\$170,368

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:	\$213,090	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$48	\$373	\$263
Revenue Collected During FY 14:	\$707,777	\$234,264	\$182,749
Expenditures During FY 14:	\$677,649	\$226,119	\$176,323
Per Capita Revenue:	\$158	\$245	\$196
Per Capita Expenditures:	\$151	\$235	\$191
Revenues over (under) Expenditures:	\$30,128	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	41.50%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$281,218	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$63	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$290,142	\$137,911	\$
Total Unrestricted Net Assets:	-\$8,924	\$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:	\$289,286	\$36,591	\$
Per Capita Debt:	\$65	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Rock Creek Township and Road & Bridge		
Unit Code:	034/170/01	County:	Hancock
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$118,255		
Equalized Assessed Valuation:	\$10,867,373		
Population:	336		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$34,199	

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:	\$335,170	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$998	\$373	\$263
Revenue Collected During FY 14:	\$93,348	\$234,264	\$182,749
Expenditures During FY 14:	\$100,334	\$226,119	\$176,323
Per Capita Revenue:	\$278	\$245	\$196
Per Capita Expenditures:	\$299	\$235	\$191
Revenues over (under) Expenditures:	-\$6,986	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	327.09%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$328,184	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$977	\$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:	Rock Creek-Lima Township and Road & Bridge	
Unit Code:	008/070/01	County: Carroll
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$402,332	
Equalized Assessed Valuation:	\$32,800,696	
Population:	1,976	
Employees:		
Full Time:	7	
Part Time:	4	
Salaries Paid:	\$72,442	

Blended Component Units
Number 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:	\$313,496	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$159	\$373	\$263
Revenue Collected During FY 14:	\$277,078	\$234,264	\$182,749
Expenditures During FY 14:	\$383,330	\$226,119	\$176,323
Per Capita Revenue:	\$140	\$245	\$196
Per Capita Expenditures:	\$194	\$235	\$191
Revenues over (under) Expenditures:	-\$106,252	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	76.24%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$292,244	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$148	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,925	\$26,975	\$
Total Unreserved Funds:	\$140,414	\$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:	\$85,000	\$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:	Rock Grove Township and Road & Bridge		
Unit Code:	089/130/01	County:	Stephenson
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$498,179		
Equalized Assessed Valuation:	\$41,717,996		
Population:	1,388		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$69,855	

Blended Component Units	
Number 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:	\$460,910	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$332	\$373	\$263
Revenue Collected During FY 14:	\$294,759	\$234,264	\$182,749
Expenditures During FY 14:	\$302,059	\$226,119	\$176,323
Per Capita Revenue:	\$212	\$245	\$196
Per Capita Expenditures:	\$218	\$235	\$191
Revenues over (under) Expenditures:	-\$7,300	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	150.17%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$453,610	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$327	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$215,265	\$137,911	\$
Total Unrestricted Net Assets:	\$53,386	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Rock Island Township**

Unit Code: 081/140/01 County: Rock Island

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$654,352

Equalized Assessed Valuation: \$122,577,152

Population: 19,000

Employees:

 Full Time: 6

 Part Time: 2

 Salaries Paid: \$251,472

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$281,348	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$15	\$373	\$263
Revenue Collected During FY 14:	\$681,434	\$234,264	\$182,749
Expenditures During FY 14:	\$546,842	\$226,119	\$176,323
Per Capita Revenue:	\$36	\$245	\$196
Per Capita Expenditures:	\$29	\$235	\$191
Revenues over (under) Expenditures:	\$134,592	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	76.06%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$415,940	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$22	\$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:	\$133,867	\$137,911	\$
Total Unrestricted Net Assets:	\$282,073	\$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:	Rock Run Township and Road & Bridge		
Unit Code:	089/140/01	County:	Stephenson
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$235,422		
Equalized Assessed Valuation:	\$40,547,050		
Population:	2,247		
Employees:			
	Full Time:	3	
	Part Time:	16	
	Salaries Paid:	\$96,231	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$95,122	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$42	\$373	\$263
Revenue Collected During FY 14:	\$396,542	\$234,264	\$182,749
Expenditures During FY 14:	\$291,196	\$226,119	\$176,323
Per Capita Revenue:	\$176	\$245	\$196
Per Capita Expenditures:	\$130	\$235	\$191
Revenues over (under) Expenditures:	\$105,346	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	68.84%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$200,468	\$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:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$141,768	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,526	\$36,591	\$
Per Capita Debt:	\$10	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Rockbridge Township and Road & Bridge		
Unit Code:	031/070/01	County:	Greene
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$348,297		
Equalized Assessed Valuation:	\$17,662,827		
Population:	1,633		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$72,447	

Blended Component Units

Number 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:	\$270,760	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$166	\$373	\$263
Revenue Collected During FY 14:	\$231,089	\$234,264	\$182,749
Expenditures During FY 14:	\$213,945	\$226,119	\$176,323
Per Capita Revenue:	\$142	\$245	\$196
Per Capita Expenditures:	\$131	\$235	\$191
Revenues over (under) Expenditures:	\$17,144	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	134.57%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$287,904	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$176	\$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:	\$182,457	\$137,911	\$
Total Unrestricted Net Assets:	\$105,447	\$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:	\$35,845	\$36,591	\$
Per Capita Debt:	\$22	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Rockford Township and Road & Bridge		
Unit Code:	101/090/01	County:	Winnebago
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,018,557		
Equalized Assessed Valuation:	\$1,916,229,449		
Population:	178,853		
Employees:			
	Full Time:	40	
	Part Time:	11	
	Salaries Paid:	\$2,198,611	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,233,561	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$46	\$129	\$64
Revenue Collected During FY 14:	\$5,181,963	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$5,561,131	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$29	\$120	\$69
Per Capita Expenditures:	\$31	\$115	\$61
Revenues over (under) Expenditures:	-\$379,168	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	143.65%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$7,988,514	\$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:	\$5,325,897	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$2,558,485	\$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:	\$88,174	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Rockton Township and Road & Bridge		
Unit Code:	101/100/01	County:	Winnebago
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,094,238		
Equalized Assessed Valuation:	\$237,178,670		
Population:	16,441		
Employees:			
Full Time:			8
Part Time:			15
Salaries Paid:			\$395,624

Blended Component Units

Number 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:	\$1,965,760	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$120	\$129	\$64
Revenue Collected During FY 14:	\$1,113,738	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$921,015	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$68	\$120	\$69
Per Capita Expenditures:	\$56	\$115	\$61
Revenues over (under) Expenditures:	\$192,723	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	234.36%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,158,483	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$131	\$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:	\$1,556,194	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$512,853	\$1,505,727	\$943,706



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$75,026	\$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: Rockvale Township and Road & Bridge

Unit Code: 071/210/01 **County:** Ogle

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$769,001

Equalized Assessed Valuation: \$554,037,090

Population: 1,770

Employees:

Full Time: 4

Part Time: 9

Salaries Paid: \$117,674

Blended Component Units

Number 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:	\$403,421	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$228	\$373	\$263
Revenue Collected During FY 14:	\$695,315	\$234,264	\$182,749
Expenditures During FY 14:	\$711,050	\$226,119	\$176,323
Per Capita Revenue:	\$393	\$245	\$196
Per Capita Expenditures:	\$402	\$235	\$191
Revenues over (under) Expenditures:	-\$15,735	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	54.52%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$387,686	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$219	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$332,129	\$26,975	\$
Total Unreserved Funds:	\$55,557	\$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: Rockville Township and Road & Bridge

Unit Code: 046/130/01 **County:** Kankakee

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$978,000

Equalized Assessed Valuation: \$23,226,552

Population: 800

Employees:

Full Time: _____

Part Time: 3

Salaries Paid: \$25,800

Blended Component Units

Number Submitted = 2

Road & Bridge

Rockville Township

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$461,784	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$577	\$373	\$263
Revenue Collected During FY 14:	\$141,178	\$234,264	\$182,749
Expenditures During FY 14:	\$121,110	\$226,119	\$176,323
Per Capita Revenue:	\$176	\$245	\$196
Per Capita Expenditures:	\$151	\$235	\$191
Revenues over (under) Expenditures:	\$20,068	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	397.86%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$481,852	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$602	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$210,005	\$26,975	\$
Total Unreserved Funds:	\$271,847	\$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:	Rocky Run Township and Road & Bridge		
Unit Code:	034/180/01	County:	Hancock
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$92,225		
Equalized Assessed Valuation:	\$3,068,758		
Population:	185		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$24,760	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$210,829	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,140	\$373	\$263
Revenue Collected During FY 14:	\$119,753	\$234,264	\$182,749
Expenditures During FY 14:	\$64,139	\$226,119	\$176,323
Per Capita Revenue:	\$647	\$245	\$196
Per Capita Expenditures:	\$347	\$235	\$191
Revenues over (under) Expenditures:	\$55,614	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	415.41%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$266,443	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,440	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$257,822	\$137,911	\$
Total Unrestricted Net Assets:	\$8,621	\$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: Rogers Township and Road & Bridge

Unit Code: 027/100/01 **County:** Ford

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$289,170

Equalized Assessed Valuation: \$6,757,312

Population: 449

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$44,977

Blended Component Units

Number 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:	\$252,529	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$562	\$373	\$263
Revenue Collected During FY 14:	\$108,292	\$234,264	\$182,749
Expenditures During FY 14:	\$76,383	\$226,119	\$176,323
Per Capita Revenue:	\$241	\$245	\$196
Per Capita Expenditures:	\$170	\$235	\$191
Revenues over (under) Expenditures:	\$31,909	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	372.38%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$284,438	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$633	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$284,439	\$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: **Rome Township and Road & Bridge**

Unit Code: **041/130/01** County: **Jefferson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$253,700**

Equalized Assessed Valuation: **\$14,215,072**

Population: **1,669**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$65,235**

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:	\$257,208	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$154	\$373	\$263
Revenue Collected During FY 14:	\$184,724	\$234,264	\$182,749
Expenditures During FY 14:	\$178,837	\$226,119	\$176,323
Per Capita Revenue:	\$111	\$245	\$196
Per Capita Expenditures:	\$107	\$235	\$191
Revenues over (under) Expenditures:	\$5,887	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	147.11%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$263,095	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$158	\$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:	\$207,318	\$137,911	\$
Total Unrestricted Net Assets:	\$55,777	\$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: **Romine Township and Road & Bridge**

Unit Code: 058/130/01 County: Marion

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$57,013

Equalized Assessed Valuation: \$4,148,044

Population: 514

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$12,663

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$96,905	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$189	\$373	\$263
Revenue Collected During FY 14:	\$36,720	\$234,264	\$182,749
Expenditures During FY 14:	\$66,275	\$226,119	\$176,323
Per Capita Revenue:	\$71	\$245	\$196
Per Capita Expenditures:	\$129	\$235	\$191
Revenues over (under) Expenditures:	-\$29,555	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	138.21%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$91,599	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$178	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$91,599	\$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:	\$19,399	\$36,591	\$
Per Capita Debt:	\$38	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Roodhouse Township and Road & Bridge	
Unit Code:	031/080/01	County: Greene
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$258,010	
Equalized Assessed Valuation:	\$16,983,740	
Population:	2,634	
Employees:		
	Full Time:	2
	Part Time:	13
	Salaries Paid:	\$74,800

Blended Component Units	
Number 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:	\$929,357	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$353	\$373	\$263
Revenue Collected During FY 14:	\$260,484	\$234,264	\$182,749
Expenditures During FY 14:	\$224,686	\$226,119	\$176,323
Per Capita Revenue:	\$99	\$245	\$196
Per Capita Expenditures:	\$85	\$235	\$191
Revenues over (under) Expenditures:	\$35,798	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	429.56%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$965,155	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$366	\$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:	\$529,367	\$137,911	\$
Total Unrestricted Net Assets:	\$435,788	\$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:	Rooks Creek Township and Road & Bridge		
Unit Code:	053/240/01	County:	Livingston
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$218,010		
Equalized Assessed Valuation:	\$16,119,297		
Population:	275		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$37,940	

Blended Component Units	
Number 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:	\$424,426	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,543	\$373	\$263
Revenue Collected During FY 14:	\$153,665	\$234,264	\$182,749
Expenditures During FY 14:	\$133,778	\$226,119	\$176,323
Per Capita Revenue:	\$559	\$245	\$196
Per Capita Expenditures:	\$486	\$235	\$191
Revenues over (under) Expenditures:	\$19,887	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	332.13%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$444,313	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,616	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$444,339	\$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:	Rosamond Township and Road & Bridge		
Unit Code:	011/140/01	County:	Christian
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$253,691		
Equalized Assessed Valuation:	\$9,831,711		
Population:	421		
Employees:			
	Full Time:	1	
	Part Time:	12	
	Salaries Paid:	\$30,425	

Blended Component Units

Number 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:	\$508,800	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,209	\$373	\$263
Revenue Collected During FY 14:	\$101,143	\$234,264	\$182,749
Expenditures During FY 14:	\$91,435	\$226,119	\$176,323
Per Capita Revenue:	\$240	\$245	\$196
Per Capita Expenditures:	\$217	\$235	\$191
Revenues over (under) Expenditures:	\$9,708	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	529.61%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$484,247	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,150	\$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:	\$385,417	\$137,911	\$
Total Unrestricted Net Assets:	\$98,830	\$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:	Roscoe Township and Road & Bridge	
Unit Code:	101/110/01	County: Winnebago
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$2,688,515	
Equalized Assessed Valuation:	\$412,041,416	
Population:	13,578	
Employees:		
	Full Time:	7
	Part Time:	16
	Salaries Paid:	\$391,341

Blended Component Units
Number 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:	\$1,463,499	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$108	\$129	\$64
Revenue Collected During FY 14:	\$1,945,081	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,426,104	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$143	\$120	\$69
Per Capita Expenditures:	\$105	\$115	\$61
Revenues over (under) Expenditures:	\$518,977	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	143.65%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,048,580	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$151	\$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:	\$930,541	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,118,039	\$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:	Rose Township and Road & Bridge		
Unit Code:	086/180/01	County:	Shelby
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$586,050		
Equalized Assessed Valuation:	\$32,975,911		
Population:	1,848		
Employees:			
	Full Time:	2	
	Part Time:	13	
	Salaries Paid:	\$109,782	

Blended Component Units	
Number 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:	\$802,176	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$434	\$373	\$263
Revenue Collected During FY 14:	\$254,543	\$234,264	\$182,749
Expenditures During FY 14:	\$246,705	\$226,119	\$176,323
Per Capita Revenue:	\$138	\$245	\$196
Per Capita Expenditures:	\$133	\$235	\$191
Revenues over (under) Expenditures:	\$7,838	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	328.63%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$810,737	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$439	\$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:	\$516,554	\$137,911	\$
Total Unrestricted Net Assets:	\$291,191	\$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:	Rosedale Township and Road & Bridge		
Unit Code:	042/100/01	County:	Jersey
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$69,592		
Equalized Assessed Valuation:	\$5,833,645		
Population:	220		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$18,710	

Blended Component Units

Number 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:	\$152,498	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$693	\$373	\$263
Revenue Collected During FY 14:	\$66,578	\$234,264	\$182,749
Expenditures During FY 14:	\$37,259	\$226,119	\$176,323
Per Capita Revenue:	\$303	\$245	\$196
Per Capita Expenditures:	\$169	\$235	\$191
Revenues over (under) Expenditures:	\$29,319	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	487.98%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$181,817	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$826	\$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:	\$145,050	\$137,911	\$
Total Unrestricted Net Assets:	\$37,217	\$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: **Rosefield Township and Road & Bridge**

Unit Code: 072/170/01 County: Peoria

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$592,325

Equalized Assessed Valuation: \$32,846,892

Population: 1,217

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$40,033

Blended Component Units

Number 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:	\$392,619	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$323	\$373	\$263
Revenue Collected During FY 14:	\$284,615	\$234,264	\$182,749
Expenditures During FY 14:	\$287,861	\$226,119	\$176,323
Per Capita Revenue:	\$234	\$245	\$196
Per Capita Expenditures:	\$237	\$235	\$191
Revenues over (under) Expenditures:	-\$3,246	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	135.26%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$389,371	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$320	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,834	\$26,975	\$
Total Unreserved Funds:	\$348,427	\$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: Roseville Township and Road & Bridge

Unit Code: 094/110/01 **County:** Warren

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$308,499

Equalized Assessed Valuation: \$18,900,644

Population: 1,213

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$45,677

Blended Component Units

Number 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:	\$378,143	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$312	\$373	\$263
Revenue Collected During FY 14:	\$245,036	\$234,264	\$182,749
Expenditures During FY 14:	\$201,669	\$226,119	\$176,323
Per Capita Revenue:	\$202	\$245	\$196
Per Capita Expenditures:	\$166	\$235	\$191
Revenues over (under) Expenditures:	\$43,367	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	209.01%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$421,510	\$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:	\$437,240	\$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:	\$41,430	\$36,591	\$
Per Capita Debt:	\$34	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: **075/230/01** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$209,265**

Equalized Assessed Valuation: **\$1,682,827**

Population: **101**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$18,483**

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$227,899	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$2,256	\$373	\$263
Revenue Collected During FY 14:	\$42,087	\$234,264	\$182,749
Expenditures During FY 14:	\$87,549	\$226,119	\$176,323
Per Capita Revenue:	\$417	\$245	\$196
Per Capita Expenditures:	\$867	\$235	\$191
Revenues over (under) Expenditures:	-\$45,462	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	208.38%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$182,436	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,806	\$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:	\$134,466	\$137,911	\$
Total Unrestricted Net Assets:	\$47,970	\$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:	Ross Township and Road & Bridge		
Unit Code:	023/110/01	County:	Edgar
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$172,515		
Equalized Assessed Valuation:	\$19,483,435		
Population:	1,464		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$39,729	

Blended Component Units	
Number 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:	\$263,673	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$180	\$373	\$263
Revenue Collected During FY 14:	\$133,313	\$234,264	\$182,749
Expenditures During FY 14:	\$97,652	\$226,119	\$176,323
Per Capita Revenue:	\$91	\$245	\$196
Per Capita Expenditures:	\$67	\$235	\$191
Revenues over (under) Expenditures:	\$35,661	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	306.53%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$299,334	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$204	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$299,334	\$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:	Ross Township and Road & Bridge		
Unit Code:	092/160/01	County:	Vermilion
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$199,275		
Equalized Assessed Valuation:	\$15,013,685		
Population:	1,617		
Employees:			
	Full Time:	2	
	Part Time:	11	
	Salaries Paid:	\$53,250	

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:	\$391,942	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$242	\$373	\$263
Revenue Collected During FY 14:	\$141,966	\$234,264	\$182,749
Expenditures During FY 14:	\$128,998	\$226,119	\$176,323
Per Capita Revenue:	\$88	\$245	\$196
Per Capita Expenditures:	\$80	\$235	\$191
Revenues over (under) Expenditures:	\$12,968	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	313.92%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$404,951	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$250	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$404,950	\$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:	Round Grove Township and Road & Bridge		
Unit Code:	053/250/01	County:	Livingston
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$433,100		
Equalized Assessed Valuation:	\$14,173,614		
Population:	371		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$35,745	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$352,746	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$951	\$373	\$263
Revenue Collected During FY 14:	\$198,611	\$234,264	\$182,749
Expenditures During FY 14:	\$141,251	\$226,119	\$176,323
Per Capita Revenue:	\$535	\$245	\$196
Per Capita Expenditures:	\$381	\$235	\$191
Revenues over (under) Expenditures:	\$57,360	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	290.34%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$410,106	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,105	\$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:	\$183,398	\$137,911	\$
Total Unrestricted Net Assets:	\$226,709	\$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: Rountree Township and Road & Bridge

Unit Code: 068/140/01 **County:** Montgomery

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$540,000

Equalized Assessed Valuation: \$6,429,101

Population: 240

Employees:

Full Time: _____

Part Time: _____ 7

Salaries Paid: _____ \$23,902

Blended Component Units

Number 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:	\$192,010	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$800	\$373	\$263
Revenue Collected During FY 14:	\$190,346	\$234,264	\$182,749
Expenditures During FY 14:	\$159,490	\$226,119	\$176,323
Per Capita Revenue:	\$793	\$245	\$196
Per Capita Expenditures:	\$665	\$235	\$191
Revenues over (under) Expenditures:	\$30,856	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	139.74%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$222,866	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$929	\$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:	\$159,604	\$137,911	\$
Total Unrestricted Net Assets:	\$32,406	\$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:	\$60,700	\$36,591	\$
Per Capita Debt:	\$253	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: Rozetta Township and Road & Bridge

Unit Code: 036/090/01 **County:** Henderson

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$68,527

Equalized Assessed Valuation: \$7,798,558

Population: 270

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$15,681

Blended Component Units

Number 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:	\$46,729	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$173	\$373	\$263
Revenue Collected During FY 14:	\$67,297	\$234,264	\$182,749
Expenditures During FY 14:	\$65,671	\$226,119	\$176,323
Per Capita Revenue:	\$249	\$245	\$196
Per Capita Expenditures:	\$243	\$235	\$191
Revenues over (under) Expenditures:	\$1,626	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	73.63%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$48,355	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$179	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$57,083	\$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:	Rubicon Township and Road & Bridge	
Unit Code:	031/090/01	County: Greene
Fiscal Year End:	2/27/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$159,079	
Equalized Assessed Valuation:	\$10,728,333	
Population:	345	
Employees:		
	Full Time:	7
	Part Time:	2
	Salaries Paid:	\$31,697

Blended Component Units
Number 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:	\$215,921	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$626	\$373	\$263
Revenue Collected During FY 14:	\$117,127	\$234,264	\$182,749
Expenditures During FY 14:	\$93,650	\$226,119	\$176,323
Per Capita Revenue:	\$339	\$245	\$196
Per Capita Expenditures:	\$271	\$235	\$191
Revenues over (under) Expenditures:	\$23,477	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	255.63%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$239,398	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$694	\$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:	\$239,397	\$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:	\$27,335	\$36,591	\$
Per Capita Debt:	\$79	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: **Rural Township and Road & Bridge**

Unit Code: **086/190/01** County: **Shelby**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$184,351**

Equalized Assessed Valuation: **\$7,007,782**

Population: **339**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$25,356**

Blended Component Units

Number 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:	\$227,844	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$672	\$373	\$263
Revenue Collected During FY 14:	\$97,551	\$234,264	\$182,749
Expenditures During FY 14:	\$184,351	\$226,119	\$176,323
Per Capita Revenue:	\$288	\$245	\$196
Per Capita Expenditures:	\$544	\$235	\$191
Revenues over (under) Expenditures:	-\$86,800	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	92.32%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$170,191	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$502	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$170,191	\$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:	\$30,497	\$36,591	\$
Per Capita Debt:	\$90	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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: **Rural Township and Road & Bridge**

Unit Code: **081/150/01** County: **Rock Island**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$322,203**

Equalized Assessed Valuation: **\$28,669,223**

Population: **988**

Employees:

Full Time: **1**

Part Time: **14**

Salaries Paid: **\$57,463**

Blended Component Units

Number Submitted = 2

Cemetery Fund

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$281,989	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$285	\$373	\$263
Revenue Collected During FY 14:	\$220,005	\$234,264	\$182,749
Expenditures During FY 14:	\$165,731	\$226,119	\$176,323
Per Capita Revenue:	\$223	\$245	\$196
Per Capita Expenditures:	\$168	\$235	\$191
Revenues over (under) Expenditures:	\$54,274	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	202.90%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$336,263	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$340	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,964	\$137,911	\$
Total Unrestricted Net Assets:	\$125,299	\$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: Rush Township and Road & Bridge

Unit Code: 043/150/01 **County:** Jo Daviess

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$297,395

Equalized Assessed Valuation: \$8,372,901

Population: 380

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: \$50,504

Blended Component Units

Number 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:	\$92,358	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$243	\$373	\$263
Revenue Collected During FY 14:	\$147,369	\$234,264	\$182,749
Expenditures During FY 14:	\$194,727	\$226,119	\$176,323
Per Capita Revenue:	\$388	\$245	\$196
Per Capita Expenditures:	\$512	\$235	\$191
Revenues over (under) Expenditures:	-\$47,358	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	23.11%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$45,000	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$118	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$92,358	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$45,000	\$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:	Rushville Township and Road & Bridge		
Unit Code:	084/120/01	County:	Schuyler
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$732,356		
Equalized Assessed Valuation:	\$24,736,650		
Population:	2,760		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$52,352	

Blended Component Units
Number Submitted = 2
Road & Bridge
Township

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$387,663	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$140	\$373	\$263
Revenue Collected During FY 14:	\$218,203	\$234,264	\$182,749
Expenditures During FY 14:	\$232,373	\$226,119	\$176,323
Per Capita Revenue:	\$79	\$245	\$196
Per Capita Expenditures:	\$84	\$235	\$191
Revenues over (under) Expenditures:	-\$14,170	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	160.73%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$373,493	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$135	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,019	\$26,975	\$
Total Unreserved Funds:	\$187,183	\$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: **Russell Township and Road & Bridge**

Unit Code: 051/090/01 County: Lawrence

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$187,932

Equalized Assessed Valuation: \$3,100,000

Population: 4,860

Employees:

 Full Time: 1

 Part Time: 2

 Salaries Paid: \$21,791

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$	\$373	\$263
Revenue Collected During FY 14:	\$103,837	\$234,264	\$182,749
Expenditures During FY 14:	\$103,433	\$226,119	\$176,323
Per Capita Revenue:	\$21	\$245	\$196
Per Capita Expenditures:	\$21	\$235	\$191
Revenues over (under) Expenditures:	\$404	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	0.39%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$404	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$101,998	\$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:	Rutland Township and Road & Bridge	
Unit Code:	045/130/01	County: Kane
Fiscal Year End:	3/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$805,100	
Equalized Assessed Valuation:	\$571,008,332	
Population:	18,806	
Employees:		
Full Time:		6
Part Time:		12
Salaries Paid:		\$337,711

Blended Component Units
Number 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:	\$814,077	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$43	\$373	\$263
Revenue Collected During FY 14:	\$728,296	\$234,264	\$182,749
Expenditures During FY 14:	\$763,198	\$226,119	\$176,323
Per Capita Revenue:	\$39	\$245	\$196
Per Capita Expenditures:	\$41	\$235	\$191
Revenues over (under) Expenditures:	-\$34,902	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	102.09%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$779,175	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$41	\$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:	\$423,988	\$137,911	\$
Total Unrestricted Net Assets:	\$355,187	\$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: Rutland Township and Road & Bridge

Unit Code: 050/300/01 **County:** LaSalle

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$739,892

Equalized Assessed Valuation: \$67,208,471

Population: 3,527

Employees:

Full Time: _____

Part Time: 14

Salaries Paid: \$114,573

Blended Component Units

Number 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:	\$627,627	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$178	\$373	\$263
Revenue Collected During FY 14:	\$416,474	\$234,264	\$182,749
Expenditures During FY 14:	\$380,278	\$226,119	\$176,323
Per Capita Revenue:	\$118	\$245	\$196
Per Capita Expenditures:	\$108	\$235	\$191
Revenues over (under) Expenditures:	\$36,196	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	176.27%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$670,324	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$190	\$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:	\$483,175	\$137,911	\$
Total Unrestricted Net Assets:	\$187,149	\$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:	Rutledge Township and Road & Bridge		
Unit Code:	020/070/01	County:	Dewitt
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$116,213		
Equalized Assessed Valuation:	\$7,602,751		
Population:	177		
Employees:			
	Full Time:	1	
	Part Time:	2	
	Salaries Paid:	\$20,000	

Blended Component Units	
Number 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:	\$101,643	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$574	\$373	\$263
Revenue Collected During FY 14:	\$95,266	\$234,264	\$182,749
Expenditures During FY 14:	\$113,461	\$226,119	\$176,323
Per Capita Revenue:	\$538	\$245	\$196
Per Capita Expenditures:	\$641	\$235	\$191
Revenues over (under) Expenditures:	-\$18,195	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	73.55%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$83,448	\$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:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$91,308	\$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: **Ruyle Township and Road & Bridge**

Unit Code: **042/110/01** County: **Jersey**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,353**

Equalized Assessed Valuation: **\$7,454,913**

Population: **380**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$16,936**

Blended Component Units

Number 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:	\$90,778	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$239	\$373	\$263
Revenue Collected During FY 14:	\$55,998	\$234,264	\$182,749
Expenditures During FY 14:	\$46,426	\$226,119	\$176,323
Per Capita Revenue:	\$147	\$245	\$196
Per Capita Expenditures:	\$122	\$235	\$191
Revenues over (under) Expenditures:	\$9,572	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	216.15%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$100,350	\$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:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$100,350	\$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	\$