



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Valley Township and Road & Bridge

Unit Code: 087/070/01 **County:** Stark

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$233,597

Equalized Assessed Valuation: \$14,634,204

Population: 293

Employees:

Full Time: _____

Part Time: 14

Salaries Paid: \$27,309

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$109,047	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$372	\$373	\$263
Revenue Collected During FY 14:	\$217,075	\$234,264	\$182,749
Expenditures During FY 14:	\$192,665	\$226,119	\$176,323
Per Capita Revenue:	\$741	\$245	\$196
Per Capita Expenditures:	\$658	\$235	\$191
Revenues over (under) Expenditures:	\$24,410	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	69.27%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$133,457	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$455	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,422	\$137,911	\$
Total Unrestricted Net Assets:	\$72,035	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$30,528	\$36,591	\$
Per Capita Debt:	\$104	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: **092/190/01** County: **Vermilion**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$270,332**

Equalized Assessed Valuation: **\$14,048,987**

Population: **1,027**

Employees:

Full Time: **2**

Part Time: **7**

Salaries Paid: **\$46,876**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$178,115	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$173	\$373	\$263
Revenue Collected During FY 14:	\$219,974	\$234,264	\$182,749
Expenditures During FY 14:	\$199,128	\$226,119	\$176,323
Per Capita Revenue:	\$214	\$245	\$196
Per Capita Expenditures:	\$194	\$235	\$191
Revenues over (under) Expenditures:	\$20,846	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	99.92%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$198,961	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$194	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$198,961	\$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:	Vandalia Township and Road & Bridge	
Unit Code:	026/180/01	County: Fayette
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$626,350	
Equalized Assessed Valuation:	\$68,166,681	
Population:	8,104	
Employees:		
	Full Time:	4
	Part Time:	11
	Salaries Paid:	\$110,224

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$600,045	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$74	\$373	\$263
Revenue Collected During FY 14:	\$336,692	\$234,264	\$182,749
Expenditures During FY 14:	\$241,041	\$226,119	\$176,323
Per Capita Revenue:	\$42	\$245	\$196
Per Capita Expenditures:	\$30	\$235	\$191
Revenues over (under) Expenditures:	\$95,651	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	288.62%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$695,697	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$86	\$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:	\$242,186	\$137,911	\$
Total Unrestricted Net Assets:	\$453,511	\$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:	Venedy Township and Road & Bridge		
Unit Code:	095/160/01	County:	Washington
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$210,935		
Equalized Assessed Valuation:	\$5,354,614		
Population:	404		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$18,846	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$166,642	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$412	\$373	\$263
Revenue Collected During FY 14:	\$54,312	\$234,264	\$182,749
Expenditures During FY 14:	\$40,861	\$226,119	\$176,323
Per Capita Revenue:	\$134	\$245	\$196
Per Capita Expenditures:	\$101	\$235	\$191
Revenues over (under) Expenditures:	\$13,451	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	440.75%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$180,093	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$446	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,713	\$137,911	\$
Total Unrestricted Net Assets:	\$72,380	\$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:	Venice Township and Road & Bridge	
Unit Code:	057/230/01	County: Madison
Fiscal Year End:	3/25/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$769,430	
Equalized Assessed Valuation:	\$54,851,040	
Population:	5,650	
Employees:		
	Full Time:	8
	Part Time:	22
	Salaries Paid:	\$373,251

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:	\$597,936	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$106	\$373	\$263
Revenue Collected During FY 14:	\$504,792	\$234,264	\$182,749
Expenditures During FY 14:	\$553,970	\$226,119	\$176,323
Per Capita Revenue:	\$89	\$245	\$196
Per Capita Expenditures:	\$98	\$235	\$191
Revenues over (under) Expenditures:	-\$49,178	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	99.06%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$548,758	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$97	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$363,149	\$137,911	\$
Total Unrestricted Net Assets:	\$185,609	\$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:	Vergennes Township and Road & Bridge		
Unit Code:	039/160/01	County:	Jackson
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$45,057		
Equalized Assessed Valuation:	\$6,666,475		
Population:	298		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$16,952	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$81,213	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$273	\$373	\$263
Revenue Collected During FY 14:	\$41,008	\$234,264	\$182,749
Expenditures During FY 14:	\$42,788	\$226,119	\$176,323
Per Capita Revenue:	\$138	\$245	\$196
Per Capita Expenditures:	\$144	\$235	\$191
Revenues over (under) Expenditures:	-\$1,780	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	185.64%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$79,433	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$267	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$57,261	\$26,975	\$
Total Unreserved Funds:	\$22,172	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,387	\$137,911	\$
Total Unrestricted Net Assets:	\$22,172	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 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:	Vermillion Township and Road & Bridge		
Unit Code:	050/350/01	County:	Lasalle
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$239,732		
Equalized Assessed Valuation:	\$10,559,973		
Population:	387		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$21,459	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$269,746	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$697	\$373	\$263
Revenue Collected During FY 14:	\$180,527	\$234,264	\$182,749
Expenditures During FY 14:	\$345,488	\$226,119	\$176,323
Per Capita Revenue:	\$466	\$245	\$196
Per Capita Expenditures:	\$893	\$235	\$191
Revenues over (under) Expenditures:	-\$164,961	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	30.33%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$104,785	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$271	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,287	\$137,911	\$
Total Unrestricted Net Assets:	\$2,498	\$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: Vermont Township and Road & Bridge

Unit Code: 029/230/01 **County:** Fulton

Fiscal Year End: 3/30/2014

Accounting Method: Cash

Appropriation or Budget: \$229,957

Equalized Assessed Valuation: \$9,163,321

Population: 974

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$34,665

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:	\$640,822	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$658	\$373	\$263
Revenue Collected During FY 14:	\$212,317	\$234,264	\$182,749
Expenditures During FY 14:	\$195,166	\$226,119	\$176,323
Per Capita Revenue:	\$218	\$245	\$196
Per Capita Expenditures:	\$200	\$235	\$191
Revenues over (under) Expenditures:	\$17,151	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	337.14%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$657,973	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$676	\$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:	\$657,973	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Vernon Township and Road & Bridge	
Unit Code:	049/130/01	County: Lake
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$5,913,515	
Equalized Assessed Valuation:	\$3,351,323,189	
Population:	65,355	
Employees:		
Full Time:		30
Part Time:		50
Salaries Paid:		\$1,555,279

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:	\$3,976,971	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$61	\$129	\$64
Revenue Collected During FY 14:	\$3,626,725	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$3,910,767	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$55	\$120	\$69
Per Capita Expenditures:	\$60	\$115	\$61
Revenues over (under) Expenditures:	-\$284,042	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	94.56%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,697,929	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$57	\$135	\$65

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,490,057	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,207,872	\$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:	Versailles Township and Road & Bridge		
Unit Code:	005/090/01	County:	Brown
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$160,550		
Equalized Assessed Valuation:	\$6,020,740		
Population:	860		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$41,982	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$112,260	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$131	\$373	\$263
Revenue Collected During FY 14:	\$117,010	\$234,264	\$182,749
Expenditures During FY 14:	\$124,674	\$226,119	\$176,323
Per Capita Revenue:	\$136	\$245	\$196
Per Capita Expenditures:	\$145	\$235	\$191
Revenues over (under) Expenditures:	-\$7,664	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	83.16%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$103,678	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$121	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$89,504	\$26,975	\$
Total Unreserved Funds:	\$14,172	\$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:	Victor Township and Road & Bridge	
Unit Code:	019/190/01	County: Dekalb
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$386,097	
Equalized Assessed Valuation:	\$16,332,529	
Population:	299	
Employees:		
	Full Time:	
	Part Time:	9
	Salaries Paid:	\$43,449

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$492,572	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,647	\$373	\$263
Revenue Collected During FY 14:	\$215,335	\$234,264	\$182,749
Expenditures During FY 14:	\$213,013	\$226,119	\$176,323
Per Capita Revenue:	\$720	\$245	\$196
Per Capita Expenditures:	\$712	\$235	\$191
Revenues over (under) Expenditures:	\$2,322	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	232.33%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$494,894	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,655	\$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:	\$406,493	\$137,911	\$
Total Unrestricted Net Assets:	\$86,401	\$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: Victoria Township and Road & Bridge

Unit Code: 048/200/01 **County:** Knox

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$286,401

Equalized Assessed Valuation: \$6,688,380

Population: 422

Employees:

Full Time: _____

Part Time: 11

Salaries Paid: \$35,120

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$270,495	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$641	\$373	\$263
Revenue Collected During FY 14:	\$181,401	\$234,264	\$182,749
Expenditures During FY 14:	\$229,118	\$226,119	\$176,323
Per Capita Revenue:	\$430	\$245	\$196
Per Capita Expenditures:	\$543	\$235	\$191
Revenues over (under) Expenditures:	-\$47,717	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	105.74%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$242,264	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$574	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$195,124	\$137,911	\$
Total Unrestricted Net Assets:	\$47,141	\$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:	\$40,147	\$36,591	\$
Per Capita Debt:	\$95	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: 032/160/01 **County:** Grundy

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$752,542

Equalized Assessed Valuation: \$22,887,143

Population: 687

Employees:

Full Time: _____

Part Time: 11

Salaries Paid: \$54,271

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$227,483	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$331	\$373	\$263
Revenue Collected During FY 14:	\$225,650	\$234,264	\$182,749
Expenditures During FY 14:	\$212,554	\$226,119	\$176,323
Per Capita Revenue:	\$328	\$245	\$196
Per Capita Expenditures:	\$309	\$235	\$191
Revenues over (under) Expenditures:	\$13,096	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	113.18%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$240,579	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$350	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$240,579	\$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:	Vinegar Hill Township and Road & Bridge		
Unit Code:	043/190/01	County:	Jo Daviess
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$179,963		
Equalized Assessed Valuation:	\$7,918,958		
Population:	364		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$20,400	

Blended Component Units
Number Submitted = 2
Road & Bridge
Vinegar Hill Township

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$197,634	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$543	\$373	\$263
Revenue Collected During FY 14:	\$105,500	\$234,264	\$182,749
Expenditures During FY 14:	\$112,463	\$226,119	\$176,323
Per Capita Revenue:	\$290	\$245	\$196
Per Capita Expenditures:	\$309	\$235	\$191
Revenues over (under) Expenditures:	-\$6,963	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	169.54%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$190,671	\$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:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$184,301	\$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: **Viola Township and Road & Bridge**

Unit Code: **052/200/01** County: **Lee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$168,839**

Equalized Assessed Valuation: **\$13,647,112**

Population: **351**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$27,138**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$313,368	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$893	\$373	\$263
Revenue Collected During FY 14:	\$189,295	\$234,264	\$182,749
Expenditures During FY 14:	\$158,279	\$226,119	\$176,323
Per Capita Revenue:	\$539	\$245	\$196
Per Capita Expenditures:	\$451	\$235	\$191
Revenues over (under) Expenditures:	\$31,016	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	217.58%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$344,384	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$981	\$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:	\$309,342	\$137,911	\$
Total Unrestricted Net Assets:	\$35,042	\$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:	Virden Township and Road & Bridge		
Unit Code:	056/250/01	County:	Macoupin
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$649,065		
Equalized Assessed Valuation:	\$35,568,295		
Population:	3,359		
Employees:			
	Full Time:	2	
	Part Time:	8	
	Salaries Paid:	\$79,318	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$608,345	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$181	\$373	\$263
Revenue Collected During FY 14:	\$218,533	\$234,264	\$182,749
Expenditures During FY 14:	\$257,272	\$226,119	\$176,323
Per Capita Revenue:	\$65	\$245	\$196
Per Capita Expenditures:	\$77	\$235	\$191
Revenues over (under) Expenditures:	-\$38,739	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	221.40%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$569,606	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$170	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$569,605	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$569,605	\$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:	Virgil Township and Road & Bridge		
Unit Code:	045/160/01	County:	Kane
Fiscal Year End:	3/1/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$771,539		
Equalized Assessed Valuation:	\$59,415,875		
Population:	1,937		
Employees:			
Full Time:			8
Part Time:			4
Salaries Paid:			\$119,079

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$397,599	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$205	\$373	\$263
Revenue Collected During FY 14:	\$442,862	\$234,264	\$182,749
Expenditures During FY 14:	\$412,318	\$226,119	\$176,323
Per Capita Revenue:	\$229	\$245	\$196
Per Capita Expenditures:	\$213	\$235	\$191
Revenues over (under) Expenditures:	\$30,544	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	103.84%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$428,143	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$221	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$338,120	\$137,911	\$
Total Unrestricted Net Assets:	\$79,396	\$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:	\$404,000	\$36,591	\$
Per Capita Debt:	\$209	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: **009/110/01** County: **Cass**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$157,900**

Equalized Assessed Valuation: **\$17,386,134**

Population: **1,931**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$38,100**

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:	\$277,553	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$144	\$373	\$263
Revenue Collected During FY 14:	\$139,050	\$234,264	\$182,749
Expenditures During FY 14:	\$138,161	\$226,119	\$176,323
Per Capita Revenue:	\$72	\$245	\$196
Per Capita Expenditures:	\$72	\$235	\$191
Revenues over (under) Expenditures:	\$889	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	201.53%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$278,442	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$144	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$227,949	\$26,975	\$
Total Unreserved Funds:	\$50,493	\$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:	Wabash Township and Road & Bridge	
Unit Code:	012/130/01	County: Clark
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$239,882	
Equalized Assessed Valuation:	\$29,145,096	
Population:	2,257	
Employees:		
Full Time:	3	
Part Time:	6	
Salaries Paid:	\$74,947	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$524,973	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$233	\$373	\$263
Revenue Collected During FY 14:	\$191,145	\$234,264	\$182,749
Expenditures During FY 14:	\$258,549	\$226,119	\$176,323
Per Capita Revenue:	\$85	\$245	\$196
Per Capita Expenditures:	\$115	\$235	\$191
Revenues over (under) Expenditures:	-\$67,404	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	176.98%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$457,569	\$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:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$457,569	\$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:	\$134,353	\$36,591	\$
Per Capita Debt:	\$60	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Waddams Township and Road & Bridge		
Unit Code:	089/160/01	County:	Stephenson
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$356,562		
Equalized Assessed Valuation:	\$15,265,508		
Population:	810		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$47,553		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$285,790	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$353	\$373	\$263
Revenue Collected During FY 14:	\$299,616	\$234,264	\$182,749
Expenditures During FY 14:	\$300,197	\$226,119	\$176,323
Per Capita Revenue:	\$370	\$245	\$196
Per Capita Expenditures:	\$371	\$235	\$191
Revenues over (under) Expenditures:	-\$581	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	95.01%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$285,209	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$352	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$228,207	\$137,911	\$
Total Unrestricted Net Assets:	\$50,852	\$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:	\$85,313	\$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: **Wade Township and Road & Bridge**

Unit Code: 014/140/01 County: Clinton

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$364,910

Equalized Assessed Valuation: \$25,063,035

Population: 1,717

Employees:

Full Time: 1

Part Time: 13

Salaries Paid: \$69,042

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$220,712	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$129	\$373	\$263
Revenue Collected During FY 14:	\$133,111	\$234,264	\$182,749
Expenditures During FY 14:	\$151,280	\$226,119	\$176,323
Per Capita Revenue:	\$78	\$245	\$196
Per Capita Expenditures:	\$88	\$235	\$191
Revenues over (under) Expenditures:	-\$18,169	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	133.89%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$202,543	\$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:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$172,522	\$137,911	\$
Total Unrestricted Net Assets:	\$30,021	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$17,820	\$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: Wade Township and Road & Bridge

Unit Code: 040/100/01 **County:** Jasper

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$844,520

Equalized Assessed Valuation: \$51,192,672

Population: 4,475

Employees:

Full Time:	4
Part Time:	12
Salaries Paid:	\$179,064

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:	\$836,662	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$187	\$373	\$263
Revenue Collected During FY 14:	\$584,810	\$234,264	\$182,749
Expenditures During FY 14:	\$519,772	\$226,119	\$176,323
Per Capita Revenue:	\$131	\$245	\$196
Per Capita Expenditures:	\$116	\$235	\$191
Revenues over (under) Expenditures:	\$65,038	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	173.48%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$901,700	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$201	\$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:	\$715,370	\$137,911	\$
Total Unrestricted Net Assets:	\$186,330	\$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: **Waldo Township and Road & Bridge**

Unit Code: **053/300/01** County: **Livingston**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$298,723**

Equalized Assessed Valuation: **\$9,904,495**

Population: **255**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$27,523**

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$102,884	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$403	\$373	\$263
Revenue Collected During FY 14:	\$287,566	\$234,264	\$182,749
Expenditures During FY 14:	\$276,006	\$226,119	\$176,323
Per Capita Revenue:	\$1,128	\$245	\$196
Per Capita Expenditures:	\$1,082	\$235	\$191
Revenues over (under) Expenditures:	\$11,560	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	41.46%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$114,444	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$449	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$116,444	\$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:	\$200,570	\$36,591	\$
Per Capita Debt:	\$787	\$29	\$
General Obligation Debt over EAV:	2.03%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 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:	Walker Township and Road & Bridge	
Unit Code:	034/220/01	County: Hancock
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$353,330	
Equalized Assessed Valuation:	\$5,545,000	
Population:	485	
Employees:		
	Full Time:	1
	Part Time:	6
	Salaries Paid:	\$34,480

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$96,519	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$199	\$373	\$263
Revenue Collected During FY 14:	\$98,159	\$234,264	\$182,749
Expenditures During FY 14:	\$69,098	\$226,119	\$176,323
Per Capita Revenue:	\$202	\$245	\$196
Per Capita Expenditures:	\$142	\$235	\$191
Revenues over (under) Expenditures:	\$29,061	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	181.74%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$125,580	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$259	\$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:	\$1,000	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: 031/100/01 County: Greene

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$166,276

Equalized Assessed Valuation: \$3,240,000

Population: 230

Employees:

 Full Time: 8

 Part Time:

 Salaries Paid: \$37,900

Blended Component Units

Number Submitted = 2
Road & Bridge
TOWN FUND

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$214,535	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$933	\$373	\$263
Revenue Collected During FY 14:	\$73,217	\$234,264	\$182,749
Expenditures During FY 14:	\$45,679	\$226,119	\$176,323
Per Capita Revenue:	\$318	\$245	\$196
Per Capita Expenditures:	\$199	\$235	\$191
Revenues over (under) Expenditures:	\$27,538	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	529.94%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$242,073	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,052	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$83,138	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: **027/120/01** County: **Ford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$93,694**

Equalized Assessed Valuation: **\$6,178,405**

Population: **209**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$37,290**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$150,711	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$721	\$373	\$263
Revenue Collected During FY 14:	\$116,449	\$234,264	\$182,749
Expenditures During FY 14:	\$86,552	\$226,119	\$176,323
Per Capita Revenue:	\$557	\$245	\$196
Per Capita Expenditures:	\$414	\$235	\$191
Revenues over (under) Expenditures:	\$29,897	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	209.51%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$181,336	\$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:	\$181,336	\$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:	Wallace Township and Road & Bridge	
Unit Code:	050/360/01	County: Lasalle
Fiscal Year End:	3/1/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$231,835	
Equalized Assessed Valuation:	\$17,098,855	
Population:	491	
Employees:		
Full Time:		
Part Time:	11	
Salaries Paid:	\$29,498	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$107,075	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$218	\$373	\$263
Revenue Collected During FY 14:	\$193,170	\$234,264	\$182,749
Expenditures During FY 14:	\$200,008	\$226,119	\$176,323
Per Capita Revenue:	\$393	\$245	\$196
Per Capita Expenditures:	\$407	\$235	\$191
Revenues over (under) Expenditures:	-\$6,838	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	50.12%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$100,237	\$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:	\$96,775	\$137,911	\$
Total Unrestricted Net Assets:	\$3,462	\$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: Walnut Township and Road & Bridge

Unit Code: 006/220/01 **County:** Bureau

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$456,600

Equalized Assessed Valuation: \$21,431,912

Population: 1,821

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: \$36,655

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$430,543	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$236	\$373	\$263
Revenue Collected During FY 14:	\$193,639	\$234,264	\$182,749
Expenditures During FY 14:	\$160,481	\$226,119	\$176,323
Per Capita Revenue:	\$106	\$245	\$196
Per Capita Expenditures:	\$88	\$235	\$191
Revenues over (under) Expenditures:	\$33,158	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	288.94%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$463,701	\$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:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,197	\$137,911	\$
Total Unrestricted Net Assets:	\$350,500	\$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:	\$	\$36,591	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: 048/210/01 **County:** Knox

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$228,600

Equalized Assessed Valuation: \$148,574,469

Population: 770

Employees:

Full Time:	1
Part Time:	8
Salaries Paid:	\$63,875

Blended Component Units

Number Submitted = 2

Road & Bridge

Walnut Grove Township

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$315,386	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$410	\$373	\$263
Revenue Collected During FY 14:	\$247,452	\$234,264	\$182,749
Expenditures During FY 14:	\$258,943	\$226,119	\$176,323
Per Capita Revenue:	\$321	\$245	\$196
Per Capita Expenditures:	\$336	\$235	\$191
Revenues over (under) Expenditures:	-\$11,491	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	117.36%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$303,895	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$395	\$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:	\$40,000	\$137,911	\$
Total Unrestricted Net Assets:	\$264,369	\$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: Walnut Grove Township and Road & Bridge

Unit Code: 062/180/01 **County:** Mcdonough

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$623,635

Equalized Assessed Valuation: \$13,505,950

Population: 469

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: \$40,093

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$334,030	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$712	\$373	\$263
Revenue Collected During FY 14:	\$131,350	\$234,264	\$182,749
Expenditures During FY 14:	\$121,151	\$226,119	\$176,323
Per Capita Revenue:	\$280	\$245	\$196
Per Capita Expenditures:	\$258	\$235	\$191
Revenues over (under) Expenditures:	\$10,199	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	284.13%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$344,230	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$734	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$104,311	\$26,975	\$
Total Unreserved Funds:	\$239,919	\$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:	Walshville Township and Road & Bridge		
Unit Code:	068/170/01	County:	Montgomery
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$142,680		
Equalized Assessed Valuation:	\$6,679,157		
Population:	350		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$25,950	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$212,430	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$607	\$373	\$263
Revenue Collected During FY 14:	\$166,535	\$234,264	\$182,749
Expenditures During FY 14:	\$153,954	\$226,119	\$176,323
Per Capita Revenue:	\$476	\$245	\$196
Per Capita Expenditures:	\$440	\$235	\$191
Revenues over (under) Expenditures:	\$12,581	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	146.15%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$225,011	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$643	\$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:	\$180,183	\$137,911	\$
Total Unrestricted Net Assets:	\$44,828	\$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:	Waltham Township and Road & Bridge	
Unit Code:	050/370/01	County: Lasalle
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$228,249	
Equalized Assessed Valuation:	\$19,256,991	
Population:	470	
Employees:		
Full Time:	7	
Part Time:	4	
Salaries Paid:	\$42,450	

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:	\$330,520	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$703	\$373	\$263
Revenue Collected During FY 14:	\$200,739	\$234,264	\$182,749
Expenditures During FY 14:	\$265,011	\$226,119	\$176,323
Per Capita Revenue:	\$427	\$245	\$196
Per Capita Expenditures:	\$564	\$235	\$191
Revenues over (under) Expenditures:	-\$64,272	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	100.47%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$266,248	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$566	\$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:	\$33,175	\$137,911	\$
Total Unrestricted Net Assets:	\$161,980	\$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:	\$73,480	\$36,591	\$
Per Capita Debt:	\$156	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: 020/110/01 County: Dewitt

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$338,005

Equalized Assessed Valuation: \$19,311,181

Population: 1,056

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$72,375

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$483,653	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$458	\$373	\$263
Revenue Collected During FY 14:	\$198,991	\$234,264	\$182,749
Expenditures During FY 14:	\$212,332	\$226,119	\$176,323
Per Capita Revenue:	\$188	\$245	\$196
Per Capita Expenditures:	\$201	\$235	\$191
Revenues over (under) Expenditures:	-\$13,341	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	221.50%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$470,312	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$445	\$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:	\$198,694	\$137,911	\$
Total Unrestricted Net Assets:	\$271,618	\$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:	Wards Grove Township and Road & Bridge	
Unit Code:	043/200/01	County: Jo Daviess
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$97,046	
Equalized Assessed Valuation:	\$6,747,519	
Population:	224	
Employees:		
Full Time:	1	
Part Time:	6	
Salaries Paid:	\$22,397	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$197,634	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$882	\$373	\$263
Revenue Collected During FY 14:	\$88,710	\$234,264	\$182,749
Expenditures During FY 14:	\$65,348	\$226,119	\$176,323
Per Capita Revenue:	\$396	\$245	\$196
Per Capita Expenditures:	\$292	\$235	\$191
Revenues over (under) Expenditures:	\$23,362	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	338.18%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$220,996	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$987	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$106,532	\$26,975	\$
Total Unreserved Funds:	\$114,464	\$72,359	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Warren Township and Road & Bridge	
Unit Code:	049/140/01	County: Lake
Fiscal Year End:	3/1/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$13,968,250	
Equalized Assessed Valuation:	\$1,936,200,867	
Population:	64,793	
Employees:		
	Full Time:	57
	Part Time:	28
	Salaries Paid:	\$3,391,081

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,641,762	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$103	\$129	\$64
Revenue Collected During FY 14:	\$10,910,280	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$10,502,628	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$168	\$120	\$69
Per Capita Expenditures:	\$162	\$115	\$61
Revenues over (under) Expenditures:	\$407,652	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	67.12%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$7,049,414	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$109	\$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:	\$4,147,469	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$2,901,945	\$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:	Warren Township and Road & Bridge		
Unit Code:	043/210/01	County:	Jo Daviess
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$281,757		
Equalized Assessed Valuation:	\$19,087,123		
Population:	1,675		
Employees:			
Full Time:			1
Part Time:			6
Salaries Paid:			\$39,560

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$191,461	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$114	\$373	\$263
Revenue Collected During FY 14:	\$174,507	\$234,264	\$182,749
Expenditures During FY 14:	\$150,178	\$226,119	\$176,323
Per Capita Revenue:	\$104	\$245	\$196
Per Capita Expenditures:	\$90	\$235	\$191
Revenues over (under) Expenditures:	\$24,329	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	143.69%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$215,790	\$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:	\$127,424	\$137,911	\$
Total Unrestricted Net Assets:	\$88,366	\$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: **Warsaw Township**

Unit Code: **034/230/01** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$38,776**

Equalized Assessed Valuation: **\$12,767,113**

Population: **1,583**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$9,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$67,138	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$42	\$373	\$263
Revenue Collected During FY 14:	\$2,369	\$234,264	\$182,749
Expenditures During FY 14:	\$34,465	\$226,119	\$176,323
Per Capita Revenue:	\$1	\$245	\$196
Per Capita Expenditures:	\$22	\$235	\$191
Revenues over (under) Expenditures:	-\$32,096	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	101.67%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$35,042	\$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:	\$27,867	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Washington Township and Road & Bridge		
Unit Code:	090/190/01	County:	Tazewell
Fiscal Year End:	2/28/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,492,173		
Equalized Assessed Valuation:	\$469,408,534		
Population:	23,604		
Employees:			
	Full Time:	5	
	Part Time:	10	
	Salaries Paid:	\$327,616	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,731,439	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$116	\$129	\$64
Revenue Collected During FY 14:	\$1,787,647	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,211,351	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$76	\$120	\$69
Per Capita Expenditures:	\$51	\$115	\$61
Revenues over (under) Expenditures:	\$576,296	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	271.97%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,294,463	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$140	\$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:	\$1,612,707	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,681,756	\$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:	Washington Township and Road & Bridge		
Unit Code:	008/110/01	County:	Carroll
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$154,850		
Equalized Assessed Valuation:	\$8,681,345		
Population:	381		
Employees:			
	Full Time:	1	
	Part Time:		
	Salaries Paid:	\$13,500	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$76,204	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$200	\$373	\$263
Revenue Collected During FY 14:	\$111,126	\$234,264	\$182,749
Expenditures During FY 14:	\$92,193	\$226,119	\$176,323
Per Capita Revenue:	\$292	\$245	\$196
Per Capita Expenditures:	\$242	\$235	\$191
Revenues over (under) Expenditures:	\$18,933	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	103.19%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$95,137	\$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:	\$8,300	\$26,975	\$
Total Unreserved Funds:	\$86,837	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,300	\$137,911	\$
Total Unrestricted Net Assets:	\$87,593	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$42,557	\$36,591	\$
Per Capita Debt:	\$112	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Washington Township and Road & Bridge		
Unit Code:	099/190/01	County:	Will
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,229,030		
Equalized Assessed Valuation:	\$154,024,210		
Population:	6,263		
Employees:			
Full Time:	4		
Part Time:	42		
Salaries Paid:	\$418,248		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$842,121	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$134	\$129	\$64
Revenue Collected During FY 14:	\$1,176,035	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,183,213	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$188	\$120	\$69
Per Capita Expenditures:	\$189	\$115	\$61
Revenues over (under) Expenditures:	-\$7,178	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	70.57%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$834,943	\$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:	\$688,313	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$146,630	\$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:	\$431,294	\$820,941	\$
Per Capita Debt:	\$69	\$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: Waterford Township and Road & Bridge

Unit Code: 029/240/01 **County:** Fulton

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$44,102

Equalized Assessed Valuation: \$2,209,461

Population: 187

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$9,272

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$52,859	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$283	\$373	\$263
Revenue Collected During FY 14:	\$31,209	\$234,264	\$182,749
Expenditures During FY 14:	\$27,656	\$226,119	\$176,323
Per Capita Revenue:	\$167	\$245	\$196
Per Capita Expenditures:	\$148	\$235	\$191
Revenues over (under) Expenditures:	\$3,553	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	203.98%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$56,412	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$302	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$56,414	\$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:	\$	\$36,591	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: **025/140/01** County: **Effingham**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$291,950**

Equalized Assessed Valuation: **\$44,197,370**

Population: **3,200**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$53,658**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$638,663	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$200	\$373	\$263
Revenue Collected During FY 14:	\$297,194	\$234,264	\$182,749
Expenditures During FY 14:	\$279,311	\$226,119	\$176,323
Per Capita Revenue:	\$93	\$245	\$196
Per Capita Expenditures:	\$87	\$235	\$191
Revenues over (under) Expenditures:	\$17,883	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	243.08%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$678,946	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$212	\$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:	\$415,866	\$137,911	\$
Total Unrestricted Net Assets:	\$263,080	\$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:	\$22,400	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wauconda Township and Road & Bridge	
Unit Code:	049/150/01	County: Lake
Fiscal Year End:	2/28/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$2,393,408	
Equalized Assessed Valuation:	\$611,955,883	
Population:	21,730	
Employees:		
	Full Time:	15
	Part Time:	9
	Salaries Paid:	\$839,981

Blended Component Units	
Number Submitted = 1	
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,303,098	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$152	\$129	\$64
Revenue Collected During FY 14:	\$2,036,669	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,047,928	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$94	\$120	\$69
Per Capita Expenditures:	\$94	\$115	\$61
Revenues over (under) Expenditures:	-\$11,259	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	160.74%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,291,839	\$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:	\$1,208,431	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$2,083,408	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Waukegan Township and Road & Bridge		
Unit Code:	049/160/01	County:	Lake
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,161,475		
Equalized Assessed Valuation:	\$779,103,819		
Population:	90,625		
Employees:			
	Full Time:	46	
	Part Time:	47	
	Salaries Paid:	\$2,181,409	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,650,398	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$29	\$129	\$64
Revenue Collected During FY 14:	\$5,082,060	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$4,901,331	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$56	\$120	\$69
Per Capita Expenditures:	\$54	\$115	\$61
Revenues over (under) Expenditures:	\$180,729	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	57.76%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,831,127	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$31	\$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:	\$1,350,704	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,480,423	\$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:	Wauponsee Township and Road & Bridge		
Unit Code:	032/170/01	County:	Grundy
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$448,606		
Equalized Assessed Valuation:	\$54,405,286		
Population:	2,431		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$99,535	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$143,200	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$59	\$373	\$263
Revenue Collected During FY 14:	\$496,974	\$234,264	\$182,749
Expenditures During FY 14:	\$496,046	\$226,119	\$176,323
Per Capita Revenue:	\$204	\$245	\$196
Per Capita Expenditures:	\$204	\$235	\$191
Revenues over (under) Expenditures:	\$928	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	29.06%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$144,128	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$59	\$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:	\$94,973	\$137,911	\$
Total Unrestricted Net Assets:	\$45,380	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$18,510	\$36,591	\$
Per Capita Debt:	\$8	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wayne Township and Road & Bridge		
Unit Code:	022/070/01	County:	Dupage
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,940,750		
Equalized Assessed Valuation:	\$1,690,439,142		
Population:	66,000		
Employees:			
	Full Time:	21	
	Part Time:	9	
	Salaries Paid:	\$1,170,725	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,527,195	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$38	\$129	\$64
Revenue Collected During FY 14:	\$3,637,730	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$3,716,239	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$55	\$120	\$69
Per Capita Expenditures:	\$56	\$115	\$61
Revenues over (under) Expenditures:	-\$78,509	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	65.89%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,448,686	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$37	\$135	\$65

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,013,118	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$435,668	\$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:	Waynesville Township and Road & Bridge		
Unit Code:	020/120/01	County:	Dewitt
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$351,234		
Equalized Assessed Valuation:	\$9,701,686		
Population:	687		
Employees:			
	Full Time:	1	
	Part Time:	18	
	Salaries Paid:	\$55,222	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$330,975	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$482	\$373	\$263
Revenue Collected During FY 14:	\$163,836	\$234,264	\$182,749
Expenditures During FY 14:	\$168,368	\$226,119	\$176,323
Per Capita Revenue:	\$238	\$245	\$196
Per Capita Expenditures:	\$245	\$235	\$191
Revenues over (under) Expenditures:	-\$4,532	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	193.89%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$326,443	\$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:	\$266,501	\$137,911	\$
Total Unrestricted Net Assets:	\$59,673	\$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: Webber Township and Road & Bridge

Unit Code: 041/160/01 **County:** Jefferson

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$140,000

Equalized Assessed Valuation: \$16,847,835

Population: 2,323

Employees:

Full Time:	8
Part Time:	2
Salaries Paid:	\$51,496

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$548,285	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$236	\$373	\$263
Revenue Collected During FY 14:	\$155,837	\$234,264	\$182,749
Expenditures During FY 14:	\$137,416	\$226,119	\$176,323
Per Capita Revenue:	\$67	\$245	\$196
Per Capita Expenditures:	\$59	\$235	\$191
Revenues over (under) Expenditures:	\$18,421	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	412.40%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$566,706	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$244	\$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 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:	Weller Township and Road & Bridge	
Unit Code:	037/210/01	County: Henry
Fiscal Year End:	2/28/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$266,370	
Equalized Assessed Valuation:	\$17,611,864	
Population:	422	
Employees:		
	Full Time:	
	Part Time:	10
	Salaries Paid:	\$38,560

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$175,676	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$416	\$373	\$263
Revenue Collected During FY 14:	\$400,390	\$234,264	\$182,749
Expenditures During FY 14:	\$204,559	\$226,119	\$176,323
Per Capita Revenue:	\$949	\$245	\$196
Per Capita Expenditures:	\$485	\$235	\$191
Revenues over (under) Expenditures:	\$195,831	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	181.61%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$371,507	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$880	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$300,237	\$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: Wesley Township and Road & Bridge

Unit Code: 099/200/01 **County:** Will

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$371,213

Equalized Assessed Valuation: \$42,583,578

Population: 2,568

Employees:

Full Time: _____

Part Time: 21

Salaries Paid: \$54,256

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$193,095	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$75	\$373	\$263
Revenue Collected During FY 14:	\$287,992	\$234,264	\$182,749
Expenditures During FY 14:	\$410,620	\$226,119	\$176,323
Per Capita Revenue:	\$112	\$245	\$196
Per Capita Expenditures:	\$160	\$235	\$191
Revenues over (under) Expenditures:	-\$122,628	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	20.56%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$84,404	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$33	\$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:	\$62,597	\$137,911	\$
Total Unrestricted Net Assets:	\$21,807	\$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:	\$143,525	\$36,591	\$
Per Capita Debt:	\$56	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: **025/150/01** County: **Effingham**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$157,671**

Equalized Assessed Valuation: **\$7,164,201**

Population: **485**

Employees:

Full Time: **2**

Part Time: **7**

Salaries Paid: **\$14,876**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$147,108	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$303	\$373	\$263
Revenue Collected During FY 14:	\$137,709	\$234,264	\$182,749
Expenditures During FY 14:	\$101,122	\$226,119	\$176,323
Per Capita Revenue:	\$284	\$245	\$196
Per Capita Expenditures:	\$208	\$235	\$191
Revenues over (under) Expenditures:	\$36,587	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	181.66%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$183,695	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$379	\$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:	\$156,343	\$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:	\$74,709	\$36,591	\$
Per Capita Debt:	\$154	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Township and Road & Bridge		
Unit Code:	064/290/01	County:	Mclean
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$280,948		
Equalized Assessed Valuation:	\$15,850,694		
Population:	216		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$57,694	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$159,583	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$739	\$373	\$263
Revenue Collected During FY 14:	\$185,102	\$234,264	\$182,749
Expenditures During FY 14:	\$252,628	\$226,119	\$176,323
Per Capita Revenue:	\$857	\$245	\$196
Per Capita Expenditures:	\$1,170	\$235	\$191
Revenues over (under) Expenditures:	-\$67,526	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	36.44%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$92,057	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$426	\$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:	\$86,706	\$137,911	\$
Total Unrestricted Net Assets:	\$5,351	\$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:	West Deerfield Township		
Unit Code:	049/170/01	County:	Lake
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,116,160		
Equalized Assessed Valuation:	\$2,508,772,137		
Population:	30,000		
Employees:			
	Full Time:	5	
	Part Time:	1	
	Salaries Paid:	\$449,788	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,562,927	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$52	\$129	\$64
Revenue Collected During FY 14:	\$1,100,020	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$906,274	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$37	\$120	\$69
Per Capita Expenditures:	\$30	\$115	\$61
Revenues over (under) Expenditures:	\$193,746	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	193.83%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,756,673	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$59	\$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:	\$304,137	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,452,536	\$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: West Galena Township and Road & Bridge

Unit Code: 043/220/01 **County:** Jo Daviess

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$515,585

Equalized Assessed Valuation: \$82,564,105

Population: 3,364

Employees:

Full Time: _____

Part Time: _____ 6

Salaries Paid: _____ \$77,490

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:	\$403,744	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$120	\$373	\$263
Revenue Collected During FY 14:	\$332,798	\$234,264	\$182,749
Expenditures During FY 14:	\$245,190	\$226,119	\$176,323
Per Capita Revenue:	\$99	\$245	\$196
Per Capita Expenditures:	\$73	\$235	\$191
Revenues over (under) Expenditures:	\$87,608	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	200.40%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$491,352	\$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:	\$39,113	\$137,911	\$
Total Unrestricted Net Assets:	\$120,144	\$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:	\$293,108	\$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:	West Jersey Township and Road & Bridge		
Unit Code:	087/080/01	County:	Stark
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$122,100		
Equalized Assessed Valuation:	\$11,716,624		
Population:	284		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$44,919		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$112,123	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$395	\$373	\$263
Revenue Collected During FY 14:	\$100,324	\$234,264	\$182,749
Expenditures During FY 14:	\$111,314	\$226,119	\$176,323
Per Capita Revenue:	\$353	\$245	\$196
Per Capita Expenditures:	\$392	\$235	\$191
Revenues over (under) Expenditures:	-\$10,990	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	94.70%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$105,419	\$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:	\$105,419	\$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 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:	West Lincoln Township and Road & Bridge	
Unit Code:	054/170/01	County: Logan
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$189,047	
Equalized Assessed Valuation:	\$108,151,945	
Population:	7,685	
Employees:		
	Full Time:	
	Part Time:	10
	Salaries Paid:	\$72,416

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$829,283	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$108	\$373	\$263
Revenue Collected During FY 14:	\$285,497	\$234,264	\$182,749
Expenditures During FY 14:	\$225,885	\$226,119	\$176,323
Per Capita Revenue:	\$37	\$245	\$196
Per Capita Expenditures:	\$29	\$235	\$191
Revenues over (under) Expenditures:	\$59,612	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	393.52%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$888,895	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$116	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$520,204	\$137,911	\$
Total Unrestricted Net Assets:	\$368,691	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$30,870	\$36,591	\$
Per Capita Debt:	\$4	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Peoria Township**

Unit Code: **072/200/01** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$280,729**

Equalized Assessed Valuation: **\$39,992,664**

Population: **4,458**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$28,924**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$255,705	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$57	\$373	\$263
Revenue Collected During FY 14:	\$124,528	\$234,264	\$182,749
Expenditures During FY 14:	\$108,413	\$226,119	\$176,323
Per Capita Revenue:	\$28	\$245	\$196
Per Capita Expenditures:	\$24	\$235	\$191
Revenues over (under) Expenditures:	\$16,115	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	250.73%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$271,820	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$61	\$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:	\$31,702	\$137,911	\$
Total Unrestricted Net Assets:	\$240,118	\$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:	West Point Township and Road & Bridge	
Unit Code:	089/170/01	County: Stephenson
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$468,143	
Equalized Assessed Valuation:	\$54,050,986	
Population:	3,355	
Employees:		
	Full Time:	1
	Part Time:	16
	Salaries Paid:	\$95,323

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$642,500	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$192	\$373	\$263
Revenue Collected During FY 14:	\$403,822	\$234,264	\$182,749
Expenditures During FY 14:	\$445,861	\$226,119	\$176,323
Per Capita Revenue:	\$120	\$245	\$196
Per Capita Expenditures:	\$133	\$235	\$191
Revenues over (under) Expenditures:	-\$42,039	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	134.67%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$600,461	\$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:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$392,698	\$137,911	\$
Total Unrestricted Net Assets:	\$207,763	\$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: **Western Township and Road & Bridge**

Unit Code: **037/220/01** County: **Henry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$478,950**

Equalized Assessed Valuation: **\$55,363,124**

Population: **3,053**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$70,012**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$500,912	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$164	\$373	\$263
Revenue Collected During FY 14:	\$311,535	\$234,264	\$182,749
Expenditures During FY 14:	\$313,952	\$226,119	\$176,323
Per Capita Revenue:	\$102	\$245	\$196
Per Capita Expenditures:	\$103	\$235	\$191
Revenues over (under) Expenditures:	-\$2,417	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	158.78%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$498,495	\$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:	\$352,880	\$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:	\$99,800	\$36,591	\$
Per Capita Debt:	\$33	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: 056/260/01 **County:** Macoupin

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$71,626

Equalized Assessed Valuation: \$4,601,977

Population: 302

Employees:

Full Time:

Part Time: 14

Salaries Paid: \$17,500

Blended Component Units

Number Submitted = 2

Road & Bridge

Western Mound Township

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$84,254	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$279	\$373	\$263
Revenue Collected During FY 14:	\$79,123	\$234,264	\$182,749
Expenditures During FY 14:	\$64,767	\$226,119	\$176,323
Per Capita Revenue:	\$262	\$245	\$196
Per Capita Expenditures:	\$214	\$235	\$191
Revenues over (under) Expenditures:	\$14,356	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	152.25%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$98,610	\$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:	\$10,858	\$26,975	\$
Total Unreserved Funds:	\$3,498	\$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:	Westfield Township and Road & Bridge	
Unit Code:	006/230/01	County: Bureau
Fiscal Year End:	3/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$373,200	
Equalized Assessed Valuation:	\$18,217,593	
Population:	941	
Employees:		
	Full Time:	
	Part Time:	10
	Salaries Paid:	\$65,729

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:	\$453,360	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$482	\$373	\$263
Revenue Collected During FY 14:	\$230,004	\$234,264	\$182,749
Expenditures During FY 14:	\$213,773	\$226,119	\$176,323
Per Capita Revenue:	\$244	\$245	\$196
Per Capita Expenditures:	\$227	\$235	\$191
Revenues over (under) Expenditures:	\$16,231	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	219.67%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$469,591	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$499	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,740	\$137,911	\$
Total Unrestricted Net Assets:	\$398,851	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Westfield Township and Road & Bridge

Unit Code: 012/140/01 **County:** Clark

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$205,837

Equalized Assessed Valuation: \$5,864,838

Population: 816

Employees:

Full Time: _____

Part Time: 10

Salaries Paid: \$29,002

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:	\$60,137	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$74	\$373	\$263
Revenue Collected During FY 14:	\$84,765	\$234,264	\$182,749
Expenditures During FY 14:	\$86,877	\$226,119	\$176,323
Per Capita Revenue:	\$104	\$245	\$196
Per Capita Expenditures:	\$106	\$235	\$191
Revenues over (under) Expenditures:	-\$2,112	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	66.79%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$58,025	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$71	\$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:	\$55,290	\$137,911	\$
Total Unrestricted Net Assets:	\$2,735	\$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:	Wethersfield Township and Road & Bridge		
Unit Code:	037/230/01	County:	Henry
Fiscal Year End:	2/28/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$275,000		
Equalized Assessed Valuation:	\$49,653,773		
Population:	3,935		
Employees:			
Full Time:			1
Part Time:			3
Salaries Paid:			\$86,078

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$457,402	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$116	\$373	\$263
Revenue Collected During FY 14:	\$236,572	\$234,264	\$182,749
Expenditures During FY 14:	\$230,631	\$226,119	\$176,323
Per Capita Revenue:	\$60	\$245	\$196
Per Capita Expenditures:	\$59	\$235	\$191
Revenues over (under) Expenditures:	\$5,941	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	201.83%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$465,492	\$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:	\$215,339	\$26,975	\$
Total Unreserved Funds:	\$82,574	\$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: Wheatfield Township and Road & Bridge

Unit Code: 014/150/01 **County:** Clinton

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$168,390

Equalized Assessed Valuation: \$9,661,096

Population: 5,460

Employees:

Full Time:	1
Part Time:	6
Salaries Paid:	\$41,585

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$120,475	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$22	\$373	\$263
Revenue Collected During FY 14:	\$123,208	\$234,264	\$182,749
Expenditures During FY 14:	\$127,483	\$226,119	\$176,323
Per Capita Revenue:	\$23	\$245	\$196
Per Capita Expenditures:	\$23	\$235	\$191
Revenues over (under) Expenditures:	-\$4,275	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	91.15%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$116,200	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$21	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,395	\$137,911	\$
Total Unrestricted Net Assets:	\$42,805	\$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:	Wheatland Township and Road & Bridge		
Unit Code:	006/240/01	County:	Bureau
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$55,733		
Equalized Assessed Valuation:	\$5,719,111		
Population:	135		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$16,520	

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:	\$116,251	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$861	\$373	\$263
Revenue Collected During FY 14:	\$88,033	\$234,264	\$182,749
Expenditures During FY 14:	\$97,345	\$226,119	\$176,323
Per Capita Revenue:	\$652	\$245	\$196
Per Capita Expenditures:	\$721	\$235	\$191
Revenues over (under) Expenditures:	-\$9,312	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	157.34%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$153,164	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,135	\$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:	\$63,042	\$137,911	\$
Total Unrestricted Net Assets:	\$10,689	\$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:	\$53,434	\$36,591	\$
Per Capita Debt:	\$396	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Wheatland Township and Road & Bridge		
Unit Code:	099/210/01	County:	Will
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,638,923		
Equalized Assessed Valuation:	\$2,818,991,455		
Population:	81,472		
Employees:			
Full Time:	14		
Part Time:	9		
Salaries Paid:	\$685,224		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,614,835	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$32	\$129	\$64
Revenue Collected During FY 14:	\$2,537,824	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,095,291	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$31	\$120	\$69
Per Capita Expenditures:	\$26	\$115	\$61
Revenues over (under) Expenditures:	\$442,533	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	165.73%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,472,565	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$43	\$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:	\$1,115,349	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$2,332,373	\$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:	Wheatland Township and Road & Bridge	
Unit Code:	026/190/01	County: Fayette
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$156,635	
Equalized Assessed Valuation:	\$5,345,394	
Population:	5,100	
Employees:		
Full Time:	1	
Part Time:	7	
Salaries Paid:	\$25,767	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$168,896	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$33	\$373	\$263
Revenue Collected During FY 14:	\$93,755	\$234,264	\$182,749
Expenditures During FY 14:	\$107,053	\$226,119	\$176,323
Per Capita Revenue:	\$18	\$245	\$196
Per Capita Expenditures:	\$21	\$235	\$191
Revenues over (under) Expenditures:	-\$13,298	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	145.35%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$155,598	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$31	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$155,598	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wheeling Township and Road & Bridge		
Unit Code:	016/280/01	County:	Cook
Fiscal Year End:	2/28/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,913,740		
Equalized Assessed Valuation:	\$4,185,341,236		
Population:	154,000		
Employees:			
	Full Time:	17	
	Part Time:	30	
	Salaries Paid:	\$1,157,321	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,259,568	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$41	\$129	\$64
Revenue Collected During FY 14:	\$3,802,761	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$3,585,670	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$25	\$120	\$69
Per Capita Expenditures:	\$23	\$115	\$61
Revenues over (under) Expenditures:	\$217,091	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	180.63%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$6,476,659	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$42	\$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:	\$1,688,833	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$4,787,826	\$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:	White Hall Township and Road & Bridge	
Unit Code:	031/110/01	County: Greene
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$364,250	
Equalized Assessed Valuation:	\$27,500,000	
Population:	3,700	
Employees:		
Full Time:	2	
Part Time:	8	
Salaries Paid:	\$78,666	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$317,882	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$86	\$373	\$263
Revenue Collected During FY 14:	\$269,938	\$234,264	\$182,749
Expenditures During FY 14:	\$267,885	\$226,119	\$176,323
Per Capita Revenue:	\$73	\$245	\$196
Per Capita Expenditures:	\$72	\$235	\$191
Revenues over (under) Expenditures:	\$2,053	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	119.43%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$319,935	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$86	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$319,731	\$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:	White Oak Township and Road & Bridge		
Unit Code:	064/300/01	County:	Mclean
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$577,271		
Equalized Assessed Valuation:	\$30,652,086		
Population:	899		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$53,513	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$312,306	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$347	\$373	\$263
Revenue Collected During FY 14:	\$315,529	\$234,264	\$182,749
Expenditures During FY 14:	\$138,770	\$226,119	\$176,323
Per Capita Revenue:	\$351	\$245	\$196
Per Capita Expenditures:	\$154	\$235	\$191
Revenues over (under) Expenditures:	\$176,759	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	352.43%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$489,065	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$544	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$400,695	\$26,975	\$
Total Unreserved Funds:	\$88,370	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$400,695	\$137,911	\$
Total Unrestricted Net Assets:	\$88,370	\$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:	White Rock Township and Road & Bridge		
Unit Code:	071/240/01	County:	Ogle
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$419,895		
Equalized Assessed Valuation:	\$17,409,165		
Population:	758		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$60,444	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$298,310	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$394	\$373	\$263
Revenue Collected During FY 14:	\$268,683	\$234,264	\$182,749
Expenditures During FY 14:	\$330,443	\$226,119	\$176,323
Per Capita Revenue:	\$354	\$245	\$196
Per Capita Expenditures:	\$436	\$235	\$191
Revenues over (under) Expenditures:	-\$61,760	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	71.59%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$236,550	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$312	\$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:	\$124,744	\$137,911	\$
Total Unrestricted Net Assets:	\$64,065	\$118,889	\$44,812



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Whitefield Township and Road & Bridge

Unit Code: 059/120/01 **County:** Marshall

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$205,578

Equalized Assessed Valuation: \$10,490,184

Population: 302

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$24,014

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$215,141	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$712	\$373	\$263
Revenue Collected During FY 14:	\$93,977	\$234,264	\$182,749
Expenditures During FY 14:	\$90,004	\$226,119	\$176,323
Per Capita Revenue:	\$311	\$245	\$196
Per Capita Expenditures:	\$298	\$235	\$191
Revenues over (under) Expenditures:	\$3,973	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	243.45%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$219,114	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$726	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$100,000	\$26,975	\$
Total Unreserved Funds:	\$119,116	\$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:	Whitley Township and Road & Bridge	
Unit Code:	070/080/01	County: Moultrie
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$418,737	
Equalized Assessed Valuation:	\$13,327,136	
Population:	660	
Employees:		
	Full Time:	2
	Part Time:	5
	Salaries Paid:	\$79,308

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$433,265	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$656	\$373	\$263
Revenue Collected During FY 14:	\$241,446	\$234,264	\$182,749
Expenditures During FY 14:	\$224,169	\$226,119	\$176,323
Per Capita Revenue:	\$366	\$245	\$196
Per Capita Expenditures:	\$340	\$235	\$191
Revenues over (under) Expenditures:	\$17,277	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	200.98%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$450,542	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$683	\$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:	\$380,333	\$137,911	\$
Total Unrestricted Net Assets:	\$70,209	\$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:	Whitmore Township and Road & Bridge	
Unit Code:	055/170/01	County: Macon
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,569,420	
Equalized Assessed Valuation:	\$77,030,734	
Population:	4,471	
Employees:		
Full Time:	3	
Part Time:	13	
Salaries Paid:	\$170,897	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,056,636	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$236	\$373	\$263
Revenue Collected During FY 14:	\$653,200	\$234,264	\$182,749
Expenditures During FY 14:	\$510,725	\$226,119	\$176,323
Per Capita Revenue:	\$146	\$245	\$196
Per Capita Expenditures:	\$114	\$235	\$191
Revenues over (under) Expenditures:	\$142,475	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	249.04%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$1,271,892	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$284	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,107,730	\$137,911	\$
Total Unrestricted Net Assets:	\$164,162	\$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: **Wilberton Township and Road & Bridge**

Unit Code: 026/200/01 County: Fayette

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$169,969

Equalized Assessed Valuation: \$5,234,320

Population: 450

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$6,375

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$50,867	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$113	\$373	\$263
Revenue Collected During FY 14:	\$237,373	\$234,264	\$182,749
Expenditures During FY 14:	\$114,442	\$226,119	\$176,323
Per Capita Revenue:	\$527	\$245	\$196
Per Capita Expenditures:	\$254	\$235	\$191
Revenues over (under) Expenditures:	\$122,931	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	151.87%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$173,798	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$386	\$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:	\$12,000	\$36,591	\$
Per Capita Debt:	\$27	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wilcox Township and Road & Bridge		
Unit Code:	034/240/01	County:	Hancock
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$98,625		
Equalized Assessed Valuation:	\$2,321,890		
Population:	150		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$16,414	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$87,772	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$585	\$373	\$263
Revenue Collected During FY 14:	\$45,218	\$234,264	\$182,749
Expenditures During FY 14:	\$38,357	\$226,119	\$176,323
Per Capita Revenue:	\$301	\$245	\$196
Per Capita Expenditures:	\$256	\$235	\$191
Revenues over (under) Expenditures:	\$6,861	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	246.72%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$94,633	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$631	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$87,773	\$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:	Will Township and Road & Bridge		
Unit Code:	099/220/01	County:	Will
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$508,748		
Equalized Assessed Valuation:	\$35,266,360		
Population:	1,638		
Employees:			
	Full Time:	2	
	Part Time:	4	
	Salaries Paid:	\$98,840	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$372,602	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$227	\$373	\$263
Revenue Collected During FY 14:	\$404,241	\$234,264	\$182,749
Expenditures During FY 14:	\$442,612	\$226,119	\$176,323
Per Capita Revenue:	\$247	\$245	\$196
Per Capita Expenditures:	\$270	\$235	\$191
Revenues over (under) Expenditures:	-\$38,371	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	75.51%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$334,233	\$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:	\$179,198	\$26,975	\$
Total Unreserved Funds:	\$155,035	\$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:	\$48,192	\$36,591	\$
Per Capita Debt:	\$29	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Williams Township and Road & Bridge	
Unit Code:	083/260/01	County: Sangamon
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$681,940	
Equalized Assessed Valuation:	\$70,203,052	
Population:	3,446	
Employees:		
Full Time:	2	
Part Time:	15	
Salaries Paid:	\$165,860	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$520,592	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$151	\$373	\$263
Revenue Collected During FY 14:	\$471,286	\$234,264	\$182,749
Expenditures During FY 14:	\$487,708	\$226,119	\$176,323
Per Capita Revenue:	\$137	\$245	\$196
Per Capita Expenditures:	\$142	\$235	\$191
Revenues over (under) Expenditures:	-\$16,422	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	103.38%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$504,170	\$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:	\$350,773	\$137,911	\$
Total Unrestricted Net Assets:	\$153,397	\$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:	\$	\$36,591	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 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:	Willow Branch Township and Road & Bridge		
Unit Code:	074/080/01	County:	Piatt
Fiscal Year End:	12/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,290,246		
Equalized Assessed Valuation:	\$32,833,500		
Population:	839		
Employees:			
	Full Time:	24	
	Part Time:	3	
	Salaries Paid:	\$286,029	

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:	\$841,210	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,003	\$373	\$263
Revenue Collected During FY 14:	\$718,836	\$234,264	\$182,749
Expenditures During FY 14:	\$681,079	\$226,119	\$176,323
Per Capita Revenue:	\$857	\$245	\$196
Per Capita Expenditures:	\$812	\$235	\$191
Revenues over (under) Expenditures:	\$37,757	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	129.06%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$878,967	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,048	\$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:	\$627,619	\$137,911	\$
Total Unrestricted Net Assets:	\$251,348	\$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:	\$115,511	\$36,591	\$
Per Capita Debt:	\$138	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Willow Creek Township and Road & Bridge

Unit Code: 052/210/01 **County:** Lee

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$379,795

Equalized Assessed Valuation: \$23,760,561

Population: 688

Employees:

Full Time: _____

Part Time: _____ 8

Salaries Paid: _____ \$37,528

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$553,960	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$805	\$373	\$263
Revenue Collected During FY 14:	\$251,665	\$234,264	\$182,749
Expenditures During FY 14:	\$255,879	\$226,119	\$176,323
Per Capita Revenue:	\$366	\$245	\$196
Per Capita Expenditures:	\$372	\$235	\$191
Revenues over (under) Expenditures:	-\$4,214	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	214.85%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$549,746	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$799	\$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:	\$525,933	\$137,911	\$
Total Unrestricted Net Assets:	\$23,813	\$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:	\$146,500	\$36,591	\$
Per Capita Debt:	\$213	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Willow Hill Township and Road & Bridge		
Unit Code:	040/110/01	County:	Jasper
Fiscal Year End:	3/31/2014		
Accounting Method:	Combination		
Appropriation or Budget:	\$176,233		
Equalized Assessed Valuation:	\$5,740,458		
Population:	700		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$49,944	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$210,044	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$300	\$373	\$263
Revenue Collected During FY 14:	\$147,589	\$234,264	\$182,749
Expenditures During FY 14:	\$136,851	\$226,119	\$176,323
Per Capita Revenue:	\$211	\$245	\$196
Per Capita Expenditures:	\$196	\$235	\$191
Revenues over (under) Expenditures:	\$10,738	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	161.33%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$220,782	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$315	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$216,314	\$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:

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:	\$606,712	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$98	\$373	\$263
Revenue Collected During FY 14:	\$323,807	\$234,264	\$182,749
Expenditures During FY 14:	\$360,146	\$226,119	\$176,323
Per Capita Revenue:	\$52	\$245	\$196
Per Capita Expenditures:	\$58	\$235	\$191
Revenues over (under) Expenditures:	-\$36,339	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	158.37%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$570,373	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$92	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$570,374	\$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:	Wilson Township and Road & Bridge		
Unit Code:	020/130/01	County:	Dewitt
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$160,175		
Equalized Assessed Valuation:	\$7,180,707		
Population:	155		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$31,108	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$117,800	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$760	\$373	\$263
Revenue Collected During FY 14:	\$100,091	\$234,264	\$182,749
Expenditures During FY 14:	\$77,997	\$226,119	\$176,323
Per Capita Revenue:	\$646	\$245	\$196
Per Capita Expenditures:	\$503	\$235	\$191
Revenues over (under) Expenditures:	\$22,094	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	179.36%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$139,895	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$903	\$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:	\$123,212	\$137,911	\$
Total Unrestricted Net Assets:	\$16,683	\$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: Wilton Township and Road & Bridge

Unit Code: 099/240/01 **County:** Will

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$291,242

Equalized Assessed Valuation: \$25,457,044

Population: 841

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$79,404

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$179,260	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$213	\$373	\$263
Revenue Collected During FY 14:	\$278,041	\$234,264	\$182,749
Expenditures During FY 14:	\$288,142	\$226,119	\$176,323
Per Capita Revenue:	\$331	\$245	\$196
Per Capita Expenditures:	\$343	\$235	\$191
Revenues over (under) Expenditures:	-\$10,101	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	59.33%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$170,945	\$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:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$163,216	\$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:	\$17,831	\$36,591	\$
Per Capita Debt:	\$21	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Windsor Township and Road & Bridge		
Unit Code:	086/240/01	County:	Shelby
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$187,520		
Equalized Assessed Valuation:	\$17,272,012		
Population:	1,449		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$31,320	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$226,971	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$157	\$373	\$263
Revenue Collected During FY 14:	\$200,305	\$234,264	\$182,749
Expenditures During FY 14:	\$161,413	\$226,119	\$176,323
Per Capita Revenue:	\$138	\$245	\$196
Per Capita Expenditures:	\$111	\$235	\$191
Revenues over (under) Expenditures:	\$38,892	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	164.71%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$265,863	\$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:	\$200,465	\$137,911	\$
Total Unrestricted Net Assets:	\$65,398	\$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:	Winfield Township and Road & Bridge		
Unit Code:	022/080/01	County:	Dupage
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,534,900		
Equalized Assessed Valuation:	\$1,012,720,071		
Population:	46,233		
Employees:			
	Full Time:	16	
	Part Time:	10	
	Salaries Paid:	\$1,152,799	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,423,649	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$31	\$129	\$64
Revenue Collected During FY 14:	\$3,325,089	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,929,632	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$72	\$120	\$69
Per Capita Expenditures:	\$63	\$115	\$61
Revenues over (under) Expenditures:	\$395,457	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	62.09%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,819,106	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$39	\$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:	\$318,513	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,519,293	\$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:	Winnebago Township and Road & Bridge		
Unit Code:	101/140/01	County:	Winnebago
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$871,200		
Equalized Assessed Valuation:	\$92,540,499		
Population:	5,152		
Employees:			
	Full Time:	1	
	Part Time:	25	
	Salaries Paid:	\$121,613	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$717,653	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$139	\$373	\$263
Revenue Collected During FY 14:	\$441,010	\$234,264	\$182,749
Expenditures During FY 14:	\$463,418	\$226,119	\$176,323
Per Capita Revenue:	\$86	\$245	\$196
Per Capita Expenditures:	\$90	\$235	\$191
Revenues over (under) Expenditures:	-\$22,408	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	150.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$695,245	\$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:	\$	\$26,975	\$
Total Unreserved Funds:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$449,404	\$137,911	\$
Total Unrestricted Net Assets:	\$245,841	\$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: **Winslow Township and Road & Bridge**

Unit Code: **089/180/01** County: **Stephenson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$275,570**

Equalized Assessed Valuation: **\$17,039,688**

Population: **720**

Employees:

 Full Time: **1**

 Part Time: **7**

 Salaries Paid: **\$40,163**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$385,215	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$535	\$373	\$263
Revenue Collected During FY 14:	\$240,696	\$234,264	\$182,749
Expenditures During FY 14:	\$222,820	\$226,119	\$176,323
Per Capita Revenue:	\$334	\$245	\$196
Per Capita Expenditures:	\$309	\$235	\$191
Revenues over (under) Expenditures:	\$17,876	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	180.90%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$403,091	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$560	\$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:	\$358,208	\$137,911	\$
Total Unrestricted Net Assets:	\$44,883	\$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:	\$63,255	\$36,591	\$
Per Capita Debt:	\$88	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 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:	Witt Township and Road & Bridge		
Unit Code:	068/180/01	County:	Montgomery
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$357,772		
Equalized Assessed Valuation:	\$8,200,492		
Population:	1,163		
Employees:			
	Full Time:		1
	Part Time:		6
	Salaries Paid:		\$61,396

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$300,091	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$258	\$373	\$263
Revenue Collected During FY 14:	\$235,755	\$234,264	\$182,749
Expenditures During FY 14:	\$252,526	\$226,119	\$176,323
Per Capita Revenue:	\$203	\$245	\$196
Per Capita Expenditures:	\$217	\$235	\$191
Revenues over (under) Expenditures:	-\$16,771	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	112.19%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$283,320	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$244	\$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:	\$240,420	\$137,911	\$
Total Unrestricted Net Assets:	\$42,900	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wood River Township and Road & Bridge		
Unit Code:	057/240/01	County:	Madison
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,155,574		
Equalized Assessed Valuation:	\$795,452,571		
Population:	33,000		
Employees:			
	Full Time:	22	
	Part Time:	2	
	Salaries Paid:	\$1,030,875	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,869,499	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$87	\$129	\$64
Revenue Collected During FY 14:	\$2,651,603	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$2,425,180	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$80	\$120	\$69
Per Capita Expenditures:	\$73	\$115	\$61
Revenues over (under) Expenditures:	\$226,423	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	127.66%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,095,922	\$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:	\$1,968,383	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$1,127,539	\$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:	\$1,409,451	\$551,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$43	\$22	\$
Revenue Collected During FY 14:	\$234,567	\$107,980	\$
Expenditures During FY 14:	\$	\$92,214	\$
Per Capita Revenue:	\$7	\$4	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$234,567	\$15,766	\$
Ratio of Retained Earnings to Expenditures:	0.00%	50.95%	0.00%
Ending Retained Earnings for FY 14:	\$1,644,018	\$579,995	\$
Per Capita Ending Retained Earnings:	\$50	\$23	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodbine Township and Road & Bridge		
Unit Code:	043/230/01	County:	Jo Daviess
Fiscal Year End:	3/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$208,974		
Equalized Assessed Valuation:	\$13,652,920		
Population:	584		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$46,397	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$255,640	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$438	\$373	\$263
Revenue Collected During FY 14:	\$269,707	\$234,264	\$182,749
Expenditures During FY 14:	\$267,615	\$226,119	\$176,323
Per Capita Revenue:	\$462	\$245	\$196
Per Capita Expenditures:	\$458	\$235	\$191
Revenues over (under) Expenditures:	\$2,092	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	98.65%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$263,989	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$452	\$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:	\$117,178	\$137,911	\$
Total Unrestricted Net Assets:	\$64,672	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$30,040	\$36,591	\$
Per Capita Debt:	\$51	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: 018/080/01 **County:** Cumberland

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$156,931

Equalized Assessed Valuation: \$5,402,381

Population: 684

Employees:

Full Time: _____

Part Time: 6

Salaries Paid: \$16,528

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:	\$266,042	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$389	\$373	\$263
Revenue Collected During FY 14:	\$78,432	\$234,264	\$182,749
Expenditures During FY 14:	\$65,580	\$226,119	\$176,323
Per Capita Revenue:	\$115	\$245	\$196
Per Capita Expenditures:	\$96	\$235	\$191
Revenues over (under) Expenditures:	\$12,852	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	425.27%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$278,894	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$408	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$278,894	\$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:	\$42,013	\$36,591	\$
Per Capita Debt:	\$61	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Woodland Township and Road & Bridge

Unit Code: 008/120/01 **County:** Carroll

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$400,442

Equalized Assessed Valuation: \$6,639,852

Population: 415

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: \$16,735

Blended Component Units

Number Submitted = 2

Road & Bridge

Woodland Township

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$115,680	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$279	\$373	\$263
Revenue Collected During FY 14:	\$183,023	\$234,264	\$182,749
Expenditures During FY 14:	\$159,854	\$226,119	\$176,323
Per Capita Revenue:	\$441	\$245	\$196
Per Capita Expenditures:	\$385	\$235	\$191
Revenues over (under) Expenditures:	\$23,169	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	86.86%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$138,849	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$335	\$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:	\$121,944	\$137,911	\$
Total Unrestricted Net Assets:	\$16,904	\$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:	\$10,710	\$36,591	\$
Per Capita Debt:	\$26	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 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:	Woodland Township and Road & Bridge		
Unit Code:	029/250/01	County:	Fulton
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash		
Appropriation or Budget:	\$84,335		
Equalized Assessed Valuation:	\$4,958,456		
Population:	415		
Employees:			
	Full Time:	7	
	Part Time:	5	
	Salaries Paid:	\$36,418	

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:	\$117,275	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$283	\$373	\$263
Revenue Collected During FY 14:	\$123,256	\$234,264	\$182,749
Expenditures During FY 14:	\$140,584	\$226,119	\$176,323
Per Capita Revenue:	\$297	\$245	\$196
Per Capita Expenditures:	\$339	\$235	\$191
Revenues over (under) Expenditures:	-\$17,328	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	71.09%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$99,947	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$241	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$117,275	\$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:	\$168,580	\$36,591	\$
Per Capita Debt:	\$406	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained 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:	Woodside Township and Road & Bridge		
Unit Code:	083/270/01	County:	Sangamon
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,291,400		
Equalized Assessed Valuation:	\$237,513,892		
Population:	12,400		
Employees:			
	Full Time:	7	
	Part Time:	12	
	Salaries Paid:	\$394,908	

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$415,661	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$34	\$129	\$64
Revenue Collected During FY 14:	\$1,312,751	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$986,596	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$106	\$120	\$69
Per Capita Expenditures:	\$80	\$115	\$61
Revenues over (under) Expenditures:	\$326,155	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	75.19%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$741,816	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$60	\$135	\$65

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$559,406	\$32,881	\$
Total Unreserved Funds:	\$182,411	\$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:	\$	\$1,505,727	\$943,706



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodstock Township and Road & Bridge		
Unit Code:	084/130/01	County:	Schuyler
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$77,670		
Equalized Assessed Valuation:	\$5,500,000		
Population:	477		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$29,500	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$159,116	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$334	\$373	\$263
Revenue Collected During FY 14:	\$60,855	\$234,264	\$182,749
Expenditures During FY 14:	\$98,162	\$226,119	\$176,323
Per Capita Revenue:	\$128	\$245	\$196
Per Capita Expenditures:	\$206	\$235	\$191
Revenues over (under) Expenditures:	-\$37,307	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	124.09%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$121,809	\$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:	\$	\$72,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,767	\$137,911	\$
Total Unrestricted Net Assets:	\$129,590	\$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:	Woodville Township and Road & Bridge		
Unit Code:	031/120/01	County:	Greene
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$206,968		
Equalized Assessed Valuation:	\$4,699,981		
Population:	301		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$36,560	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$134,576	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$447	\$373	\$263
Revenue Collected During FY 14:	\$119,199	\$234,264	\$182,749
Expenditures During FY 14:	\$129,665	\$226,119	\$176,323
Per Capita Revenue:	\$396	\$245	\$196
Per Capita Expenditures:	\$431	\$235	\$191
Revenues over (under) Expenditures:	-\$10,466	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	95.72%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$124,110	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$412	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,747	\$137,911	\$
Total Unrestricted Net Assets:	\$24,363	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$12,000	\$36,591	\$
Per Capita Debt:	\$40	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: 071/250/01 County: Ogle

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$52,831

Equalized Assessed Valuation: \$8,266,102

Population: 392

Employees:

 Full Time:

 Part Time: 8

 Salaries Paid: \$8,879

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:	\$73,435	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$187	\$373	\$263
Revenue Collected During FY 14:	\$89,111	\$234,264	\$182,749
Expenditures During FY 14:	\$74,466	\$226,119	\$176,323
Per Capita Revenue:	\$227	\$245	\$196
Per Capita Expenditures:	\$190	\$235	\$191
Revenues over (under) Expenditures:	\$14,645	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	118.28%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$88,080	\$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:	\$74,542	\$137,911	\$
Total Unrestricted Net Assets:	\$13,538	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Worth Township and Road & Bridge		
Unit Code:	102/170/01	County:	Woodford
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,133,100		
Equalized Assessed Valuation:	\$202,468,460		
Population:	8,741		
Employees:			
	Full Time:		3
	Part Time:		8
	Salaries Paid:		\$185,902

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:	\$3,811,537	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$436	\$129	\$64
Revenue Collected During FY 14:	\$1,032,813	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$1,269,456	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$118	\$120	\$69
Per Capita Expenditures:	\$145	\$115	\$61
Revenues over (under) Expenditures:	-\$236,643	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	281.71%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$3,576,144	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$409	\$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:	\$3,356,298	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$219,846	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Worth Township and Road & Bridge	
Unit Code:	016/290/01	County: Cook
Fiscal Year End:	2/28/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$5,127,698	
Equalized Assessed Valuation:	\$3,011,460,178	
Population:	152,633	
Employees:		
	Full Time:	30
	Part Time:	28
	Salaries Paid:	\$1,150,267

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,336,427	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$15	\$129	\$64
Revenue Collected During FY 14:	\$3,722,042	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$3,648,076	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$24	\$120	\$69
Per Capita Expenditures:	\$24	\$115	\$61
Revenues over (under) Expenditures:	\$73,966	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	66.07%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$2,410,393	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$16	\$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:	\$1,400,627	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$997,681	\$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:	\$812,795	\$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:	Wrights Township and Road & Bridge	
Unit Code:	031/130/01	County: Greene
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$123,740	
Equalized Assessed Valuation:	\$9,694,319	
Population:	314	
Employees:		
	Full Time:	7
	Part Time:	2
	Salaries Paid:	\$30,367

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$92,788	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$296	\$373	\$263
Revenue Collected During FY 14:	\$104,553	\$234,264	\$182,749
Expenditures During FY 14:	\$99,063	\$226,119	\$176,323
Per Capita Revenue:	\$333	\$245	\$196
Per Capita Expenditures:	\$315	\$235	\$191
Revenues over (under) Expenditures:	\$5,490	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	99.21%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$98,278	\$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:	\$38,717	\$26,975	\$
Total Unreserved Funds:	\$59,560	\$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:	\$5,000	\$36,591	\$
Per Capita Debt:	\$16	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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

Unit Code: **006/250/01** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$326,075**

Equalized Assessed Valuation: **\$17,664,391**

Population: **1,348**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$78,852**

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:	\$284,153	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$211	\$373	\$263
Revenue Collected During FY 14:	\$217,408	\$234,264	\$182,749
Expenditures During FY 14:	\$192,885	\$226,119	\$176,323
Per Capita Revenue:	\$161	\$245	\$196
Per Capita Expenditures:	\$143	\$235	\$191
Revenues over (under) Expenditures:	\$24,523	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	160.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$308,676	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$229	\$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:	\$6,882	\$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:	Wyoming Township and Road & Bridge	
Unit Code:	052/220/01	County: Lee
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$381,000	
Equalized Assessed Valuation:	\$25,236,995	
Population:	1,376	
Employees:		
	Full Time:	1
	Part Time:	12
	Salaries Paid:	\$65,280

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$518,085	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$377	\$373	\$263
Revenue Collected During FY 14:	\$339,953	\$234,264	\$182,749
Expenditures During FY 14:	\$296,419	\$226,119	\$176,323
Per Capita Revenue:	\$247	\$245	\$196
Per Capita Expenditures:	\$215	\$235	\$191
Revenues over (under) Expenditures:	\$43,534	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	189.47%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$561,619	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$408	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$477,447	\$137,911	\$
Total Unrestricted Net Assets:	\$84,172	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 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:	Wysox Township and Road & Bridge	
Unit Code:	008/130/01	County: Carroll
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$255,965	
Equalized Assessed Valuation:	\$24,853,162	
Population:	1,465	
Employees:		
	Full Time:	1
	Part Time:	13
	Salaries Paid:	\$58,735

Blended Component Units	
Number Submitted = 1	
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$399,627	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$273	\$373	\$263
Revenue Collected During FY 14:	\$415,162	\$234,264	\$182,749
Expenditures During FY 14:	\$415,973	\$226,119	\$176,323
Per Capita Revenue:	\$283	\$245	\$196
Per Capita Expenditures:	\$284	\$235	\$191
Revenues over (under) Expenditures:	-\$811	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	77.62%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$322,860	\$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:	\$87,066	\$137,911	\$
Total Unrestricted Net Assets:	\$235,794	\$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:	\$83,324	\$36,591	\$
Per Capita Debt:	\$57	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	0.00%
Ending Retained Earnings for FY 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:	Wythe Township and Road & Bridge	
Unit Code:	034/250/01	County: Hancock
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$90,521	
Equalized Assessed Valuation:	\$6,198,000	
Population:	272	
Employees:		
	Full Time:	1
	Part Time:	6
	Salaries Paid:	\$31,250

Blended Component Units
Number Submitted = 2
Maint and Equipment
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$288,334	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$1,060	\$373	\$263
Revenue Collected During FY 14:	\$112,387	\$234,264	\$182,749
Expenditures During FY 14:	\$78,975	\$226,119	\$176,323
Per Capita Revenue:	\$413	\$245	\$196
Per Capita Expenditures:	\$290	\$235	\$191
Revenues over (under) Expenditures:	\$33,412	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	407.40%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$321,746	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,183	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$440,890	\$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: **Xenia Township and Road & Bridge**

Unit Code: **013/120/01** County: **Clay**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$104,454**

Equalized Assessed Valuation: **\$5,114,367**

Population: **1,074**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$24,964**

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:	\$99,174	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$92	\$373	\$263
Revenue Collected During FY 14:	\$108,795	\$234,264	\$182,749
Expenditures During FY 14:	\$107,716	\$226,119	\$176,323
Per Capita Revenue:	\$101	\$245	\$196
Per Capita Expenditures:	\$100	\$235	\$191
Revenues over (under) Expenditures:	\$1,079	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	115.04%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$123,916	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$115	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,234	\$137,911	\$
Total Unrestricted Net Assets:	\$62,682	\$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: Yates Township and Road & Bridge

Unit Code: 064/310/01 County: Mclean

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$87,851

Equalized Assessed Valuation: \$10,305,930

Population: 297

Employees:

 Full Time: 1

 Part Time: 11

 Salaries Paid: \$27,168

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$81,155	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$273	\$373	\$263
Revenue Collected During FY 14:	\$93,287	\$234,264	\$182,749
Expenditures During FY 14:	\$69,683	\$226,119	\$176,323
Per Capita Revenue:	\$314	\$245	\$196
Per Capita Expenditures:	\$235	\$235	\$191
Revenues over (under) Expenditures:	\$23,604	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	150.34%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$104,759	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$353	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$84,445	\$26,975	\$
Total Unreserved Funds:	\$20,315	\$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:	Yellowhead Township and Road & Bridge		
Unit Code:	046/170/01	County:	Kankakee
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$647,016		
Equalized Assessed Valuation:	\$53,798,670		
Population:	2,700		
Employees:			
	Full Time:	2	
	Part Time:	9	
	Salaries Paid:	\$132,954	

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$959,293	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$355	\$373	\$263
Revenue Collected During FY 14:	\$453,604	\$234,264	\$182,749
Expenditures During FY 14:	\$447,465	\$226,119	\$176,323
Per Capita Revenue:	\$168	\$245	\$196
Per Capita Expenditures:	\$166	\$235	\$191
Revenues over (under) Expenditures:	\$6,139	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	215.76%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$965,432	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$358	\$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:	\$996,388	\$137,911	\$
Total Unrestricted Net Assets:	-\$30,956	\$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: **York Township and Road & Bridge**

Unit Code: **012/150/01** County: **Clark**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$174,135**

Equalized Assessed Valuation: **\$5,118,250**

Population: **551**

Employees:

 Full Time: **12**

 Part Time:

 Salaries Paid: **\$22,985**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$193,291	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$351	\$373	\$263
Revenue Collected During FY 14:	\$82,738	\$234,264	\$182,749
Expenditures During FY 14:	\$117,296	\$226,119	\$176,323
Per Capita Revenue:	\$150	\$245	\$196
Per Capita Expenditures:	\$213	\$235	\$191
Revenues over (under) Expenditures:	-\$34,558	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	135.33%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$158,733	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$288	\$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:	\$92,475	\$137,911	\$
Total Unrestricted Net Assets:	\$66,258	\$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:	\$17,428	\$36,591	\$
Per Capita Debt:	\$32	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$12,219	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$4	\$
Revenue Collected During FY 14:	\$	\$1,949	\$
Expenditures During FY 14:	\$	\$2,223	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$274	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.09%	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:	York Township and Road & Bridge		
Unit Code:	022/090/01	County:	Dupage
Fiscal Year End:	3/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,621,155		
Equalized Assessed Valuation:	\$5,264,325,795		
Population:	120,000		
Employees:			
Full Time:			35
Part Time:			16
Salaries Paid:			\$2,154,892

Blended Component Units	
Number Submitted =	1
Road & Bridge	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,753,184	\$2,580,088	\$1,972,999
Per Capita Beginning Fund Balance:	\$15	\$129	\$64
Revenue Collected During FY 14:	\$5,678,733	\$2,562,602	\$1,787,647
Expenditures During FY 14:	\$7,791,332	\$2,479,426	\$1,793,989
Per Capita Revenue:	\$47	\$120	\$69
Per Capita Expenditures:	\$65	\$115	\$61
Revenues over (under) Expenditures:	-\$2,112,599	\$83,176	\$61,022
Ratio of Fund Balance to Expenditures:	21.06%	124.46%	113.08%
Ending Fund Balance for FY 14:	\$1,640,585	\$2,685,483	\$2,047,217
Per Capita Ending Fund Balance:	\$14	\$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:	\$892,189	\$1,234,066	\$942,969
Total Unrestricted Net Assets:	\$748,396	\$1,505,727	\$943,706



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,033,822	\$820,941	\$
Per Capita Debt:	\$9	\$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: **York Township and Road & Bridge**

Unit Code: **008/140/01** County: **Carroll**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$805,439**

Equalized Assessed Valuation: **\$30,641,026**

Population: **1,604**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$104,251**

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:	\$695,903	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$434	\$373	\$263
Revenue Collected During FY 14:	\$364,052	\$234,264	\$182,749
Expenditures During FY 14:	\$335,134	\$226,119	\$176,323
Per Capita Revenue:	\$227	\$245	\$196
Per Capita Expenditures:	\$209	\$235	\$191
Revenues over (under) Expenditures:	\$28,918	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	216.28%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$724,821	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$452	\$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:	\$559,512	\$137,911	\$
Total Unrestricted Net Assets:	\$165,309	\$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:	Yorktown Township and Road & Bridge		
Unit Code:	037/240/01	County:	Henry
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$266,510		
Equalized Assessed Valuation:	\$8,731,334		
Population:	431		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$33,078	

Blended Component Units	
Number Submitted =	2
Road & Bridge	
TOWN FUND	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$287,398	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$667	\$373	\$263
Revenue Collected During FY 14:	\$172,311	\$234,264	\$182,749
Expenditures During FY 14:	\$155,097	\$226,119	\$176,323
Per Capita Revenue:	\$400	\$245	\$196
Per Capita Expenditures:	\$360	\$235	\$191
Revenues over (under) Expenditures:	\$17,214	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	196.40%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$304,612	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$707	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$227,095	\$137,911	\$
Total Unrestricted Net Assets:	\$46,813	\$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:	Young America Township and Road & Bridge	
Unit Code:	023/150/01	County: Edgar
Fiscal Year End:	3/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$365,504	
Equalized Assessed Valuation:	\$18,850,022	
Population:	755	
Employees:		
	Full Time:	2
	Part Time:	11
	Salaries Paid:	\$54,195

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$316,987	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$420	\$373	\$263
Revenue Collected During FY 14:	\$204,561	\$234,264	\$182,749
Expenditures During FY 14:	\$177,651	\$226,119	\$176,323
Per Capita Revenue:	\$271	\$245	\$196
Per Capita Expenditures:	\$235	\$235	\$191
Revenues over (under) Expenditures:	\$26,910	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	193.49%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$343,744	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$455	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$343,744	\$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: **Young Hickory Township and Road & Bridge**

Unit Code: 029/260/01 County: Fulton

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$118,000

Equalized Assessed Valuation: \$5,835,574

Population: 713

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$17,875

Blended Component Units

Number Submitted = 2

Road & Bridge
SPECIAL ROAD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$101,744	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$143	\$373	\$263
Revenue Collected During FY 14:	\$123,079	\$234,264	\$182,749
Expenditures During FY 14:	\$115,586	\$226,119	\$176,323
Per Capita Revenue:	\$173	\$245	\$196
Per Capita Expenditures:	\$162	\$235	\$191
Revenues over (under) Expenditures:	\$7,493	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	94.51%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$109,237	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$153	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$26,975	\$
Total Unreserved Funds:	\$109,237	\$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:	\$21,000	\$36,591	\$
Per Capita Debt:	\$29	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Zanesville Township and Road & Bridge		
Unit Code:	068/190/01	County:	Montgomery
Fiscal Year End:	3/31/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$152,000		
Equalized Assessed Valuation:	\$12,769,802		
Population:	491		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$38,780	

Blended Component Units

Number Submitted = 2
Road & Bridge
Zanesville Twp

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$233,001	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$475	\$373	\$263
Revenue Collected During FY 14:	\$182,949	\$234,264	\$182,749
Expenditures During FY 14:	\$131,199	\$226,119	\$176,323
Per Capita Revenue:	\$373	\$245	\$196
Per Capita Expenditures:	\$267	\$235	\$191
Revenues over (under) Expenditures:	\$51,750	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	217.04%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$284,751	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$580	\$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:	\$261,485	\$118,889	\$44,812



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,187	\$36,591	\$
Per Capita Debt:	\$13	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: **096/200/01** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$94,600**

Equalized Assessed Valuation: **\$2,456,951**

Population: **99**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$11,224**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$94,860	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$958	\$373	\$263
Revenue Collected During FY 14:	\$107,337	\$234,264	\$182,749
Expenditures During FY 14:	\$94,471	\$226,119	\$176,323
Per Capita Revenue:	\$1,084	\$245	\$196
Per Capita Expenditures:	\$954	\$235	\$191
Revenues over (under) Expenditures:	\$12,866	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	114.03%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$107,726	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$1,088	\$382	\$267

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$97,896	\$26,975	\$
Total Unreserved Funds:	\$9,830	\$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:	\$557,198	\$820,941	\$
Per Capita Debt:	\$227	\$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: **Zuma Township and Road & Bridge**

Unit Code: **081/180/01** County: **Rock Island**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$170,060**

Equalized Assessed Valuation: **\$22,890,586**

Population: **752**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$19,332**

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:	\$270,580	\$350,234	\$266,412
Per Capita Beginning Fund Balance:	\$360	\$373	\$263
Revenue Collected During FY 14:	\$98,502	\$234,264	\$182,749
Expenditures During FY 14:	\$75,047	\$226,119	\$176,323
Per Capita Revenue:	\$131	\$245	\$196
Per Capita Expenditures:	\$100	\$235	\$191
Revenues over (under) Expenditures:	\$23,455	\$8,145	\$8,697
Ratio of Fund Balance to Expenditures:	391.80%	181.73%	150.45%
Ending Fund Balance for FY 14:	\$294,035	\$359,283	\$278,894
Per Capita Ending Fund Balance:	\$391	\$382	\$267

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$137,911	\$
Total Unrestricted Net Assets:	\$294,034	\$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	\$