



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 033/040/01 County: Hamilton

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$245,000

Equalized Assessed Valuation: \$8,375,810

Population: 1,200

Employees:

    Full Time: 2

    Part Time: 6

    Salaries Paid: \$49,286

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$178,857	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$149	\$379	\$270
Revenue Collected During FY 15:	\$213,649	\$239,620	\$189,395
Expenditures During FY 15:	\$192,353	\$224,553	\$172,155
Per Capita Revenue:	\$178	\$255	\$195
Per Capita Expenditures:	\$160	\$236	\$180
Revenues over (under) Expenditures:	\$21,296	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	104.06%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$200,153	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$167	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$200,152	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dakota Township and Road & Bridge		
Unit Code:	089/020/01	County:	Stephenson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$159,823		
Equalized Assessed Valuation:	\$11,945,267		
Population:	815		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$31,082	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$293,641	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$360	\$379	\$270
Revenue Collected During FY 15:	\$147,027	\$239,620	\$189,395
Expenditures During FY 15:	\$123,679	\$224,553	\$172,155
Per Capita Revenue:	\$180	\$255	\$195
Per Capita Expenditures:	\$152	\$236	\$180
Revenues over (under) Expenditures:	\$23,348	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	95.64%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$118,288	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$145	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$61,739	\$29,665	\$
Total Unreserved Funds:	\$31,944	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,422	\$146,999	\$
Total Unrestricted Net Assets:	\$33,163	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$63,174	\$41,603	\$
Per Capita Debt:	\$78	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Dale Township and Road & Bridge

Unit Code: 064/110/01 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$1,144,155

Equalized Assessed Valuation: \$39,538,542

Population: 1,300

Employees:

Full Time:

Part Time: 17

Salaries Paid: \$56,715

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$967,092	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$744	\$379	\$270
Revenue Collected During FY 15:	\$225,972	\$239,620	\$189,395
Expenditures During FY 15:	\$175,210	\$224,553	\$172,155
Per Capita Revenue:	\$174	\$255	\$195
Per Capita Expenditures:	\$135	\$236	\$180
Revenues over (under) Expenditures:	\$50,762	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	580.93%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,017,854	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$783	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$1,017,854	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 034/060/01 County: Hancock

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$65,971

Equalized Assessed Valuation: \$9,581,037

Population: 1,000

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$18,372

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$	\$379	\$270
Revenue Collected During FY 15:	\$79,222	\$239,620	\$189,395
Expenditures During FY 15:	\$74,752	\$224,553	\$172,155
Per Capita Revenue:	\$79	\$255	\$195
Per Capita Expenditures:	\$75	\$236	\$180
Revenues over (under) Expenditures:	\$4,470	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	5.98%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$4,470	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$4	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$192,611	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Danforth Township and Road & Bridge		
Unit Code:	038/100/01	County:	Iroquois
Fiscal Year End:	2/28/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$311,608		
Equalized Assessed Valuation:	\$15,860,892		
Population:	951		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$42,128		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$119,188	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$125	\$379	\$270
Revenue Collected During FY 15:	\$173,845	\$239,620	\$189,395
Expenditures During FY 15:	\$142,334	\$224,553	\$172,155
Per Capita Revenue:	\$183	\$255	\$195
Per Capita Expenditures:	\$150	\$236	\$180
Revenues over (under) Expenditures:	\$31,511	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	105.88%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$150,699	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$158	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$150,699	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$45,785	\$41,603	\$
Per Capita Debt:	\$48	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 064/120/01 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$792,816

Equalized Assessed Valuation: \$39,252,666

Population: 1,925

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$64,478

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$308,034	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$160	\$379	\$270
Revenue Collected During FY 15:	\$330,803	\$239,620	\$189,395
Expenditures During FY 15:	\$319,150	\$224,553	\$172,155
Per Capita Revenue:	\$172	\$255	\$195
Per Capita Expenditures:	\$166	\$236	\$180
Revenues over (under) Expenditures:	\$11,653	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	100.17%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$319,687	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$166	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$319,687	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$319,505	\$41,603	\$
Per Capita Debt:	\$166	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Danville Township and Road & Bridge		
Unit Code:	092/050/01	County:	Vermilion
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,981,382		
Equalized Assessed Valuation:	\$192,304,989		
Population:	33,027		
Employees:			
Full Time:	26		
Part Time:			
Salaries Paid:	\$945,931		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,768,217	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$84	\$128	\$63
Revenue Collected During FY 15:	\$2,525,563	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,453,465	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$76	\$124	\$65
Per Capita Expenditures:	\$74	\$104	\$61
Revenues over (under) Expenditures:	\$72,098	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	116.50%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,858,315	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$87	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,998,441	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$833,462	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$44,708	\$761,643	\$
Per Capita Debt:	\$1	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 012/040/01 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$117,400

Equalized Assessed Valuation: \$4,147,650

Population: 282

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$10,737

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$115,149	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$408	\$379	\$270
Revenue Collected During FY 15:	\$74,086	\$239,620	\$189,395
Expenditures During FY 15:	\$75,688	\$224,553	\$172,155
Per Capita Revenue:	\$263	\$255	\$195
Per Capita Expenditures:	\$268	\$236	\$180
Revenues over (under) Expenditures:	-\$1,602	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	150.02%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$113,547	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$403	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$113,547	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$19,671	\$41,603	\$
Per Capita Debt:	\$70	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 064/130/01 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$164,330

Equalized Assessed Valuation: \$29,797,380

Population: 645

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$49,654

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$156,984	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$243	\$379	\$270
Revenue Collected During FY 15:	\$135,053	\$239,620	\$189,395
Expenditures During FY 15:	\$103,109	\$224,553	\$172,155
Per Capita Revenue:	\$209	\$255	\$195
Per Capita Expenditures:	\$160	\$236	\$180
Revenues over (under) Expenditures:	\$31,944	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	183.23%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$188,928	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$293	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$188,928	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 050/050/01 County: Lasalle

Fiscal Year End: 2/28/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$524,000

Equalized Assessed Valuation: \$114,069,548

Population: 1,508

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$50,977

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$307,581	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$204	\$379	\$270
Revenue Collected During FY 15:	\$301,974	\$239,620	\$189,395
Expenditures During FY 15:	\$265,313	\$224,553	\$172,155
Per Capita Revenue:	\$200	\$255	\$195
Per Capita Expenditures:	\$176	\$236	\$180
Revenues over (under) Expenditures:	\$36,661	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	129.75%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$344,242	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$228	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$303,069	\$29,665	\$
Total Unreserved Funds:	\$41,173	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$59,279	\$41,603	\$
Per Capita Debt:	\$39	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	De Soto Township and Road & Bridge		
Unit Code:	039/040/01	County:	Jackson
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$166,516		
Equalized Assessed Valuation:	\$23,061,873		
Population:	2,388		
Employees:			
Full Time:	4		
Part Time:	4		
Salaries Paid:	\$39,086		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$446,572	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$187	\$379	\$270
Revenue Collected During FY 15:	\$180,196	\$239,620	\$189,395
Expenditures During FY 15:	\$166,516	\$224,553	\$172,155
Per Capita Revenue:	\$75	\$255	\$195
Per Capita Expenditures:	\$70	\$236	\$180
Revenues over (under) Expenditures:	\$13,680	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	276.40%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$460,252	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$193	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$402,685	\$146,999	\$
Total Unrestricted Net Assets:	\$57,567	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$14,353	\$41,603	\$
Per Capita Debt:	\$6	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Decatur Township and Road & Bridge		
Unit Code:	055/030/01	County:	Macon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,649,115		
Equalized Assessed Valuation:	\$468,592,921		
Population:	58,355		
Employees:			
	Full Time:	19	
	Part Time:	15	
	Salaries Paid:	\$863,474	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,710,157	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$29	\$128	\$63
Revenue Collected During FY 15:	\$2,036,370	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,889,591	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$35	\$124	\$65
Per Capita Expenditures:	\$32	\$104	\$61
Revenues over (under) Expenditures:	\$146,779	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	98.27%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,856,936	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$32	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,140,421	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$716,515	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Decker Township and Road & Bridge		
Unit Code:	080/030/01	County:	Richland
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$160,500		
Equalized Assessed Valuation:	\$4,498,578		
Population:	406		
Employees:			
Full Time:	7		
Part Time:	2		
Salaries Paid:	\$18,410		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$130,964	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$323	\$379	\$270
Revenue Collected During FY 15:	\$120,427	\$239,620	\$189,395
Expenditures During FY 15:	\$106,745	\$224,553	\$172,155
Per Capita Revenue:	\$297	\$255	\$195
Per Capita Expenditures:	\$263	\$236	\$180
Revenues over (under) Expenditures:	\$13,682	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	135.51%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$144,646	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$356	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$144,094	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Deer Creek Township and Road & Bridge		
Unit Code:	090/030/01	County:	Tazewell
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$504,650		
Equalized Assessed Valuation:	\$29,675,130		
Population:	1,383		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$67,438	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$538,032	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$389	\$379	\$270
Revenue Collected During FY 15:	\$241,333	\$239,620	\$189,395
Expenditures During FY 15:	\$230,300	\$224,553	\$172,155
Per Capita Revenue:	\$174	\$255	\$195
Per Capita Expenditures:	\$167	\$236	\$180
Revenues over (under) Expenditures:	\$11,033	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	238.41%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$549,065	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$397	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$157,867	\$146,999	\$
Total Unrestricted Net Assets:	\$105,095	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$68,008	\$41,603	\$
Per Capita Debt:	\$49	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Deer Park Township and Road & Bridge		
Unit Code:	050/060/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$253,500		
Equalized Assessed Valuation:	\$25,160,297		
Population:	492		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$24,421	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$137,406	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$279	\$379	\$270
Revenue Collected During FY 15:	\$160,283	\$239,620	\$189,395
Expenditures During FY 15:	\$154,465	\$224,553	\$172,155
Per Capita Revenue:	\$326	\$255	\$195
Per Capita Expenditures:	\$314	\$236	\$180
Revenues over (under) Expenditures:	\$5,818	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	92.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$143,224	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$291	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93,576	\$146,999	\$
Total Unrestricted Net Assets:	\$49,647	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,673	\$41,603	\$
Per Capita Debt:	\$83	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 029/070/01 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$216,324

Equalized Assessed Valuation: \$5,580,627

Population: 260

Employees:

    Full Time:

    Part Time: 10

    Salaries Paid: \$18,718

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$183,711	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$707	\$379	\$270
Revenue Collected During FY 15:	\$91,058	\$239,620	\$189,395
Expenditures During FY 15:	\$137,142	\$224,553	\$172,155
Per Capita Revenue:	\$350	\$255	\$195
Per Capita Expenditures:	\$527	\$236	\$180
Revenues over (under) Expenditures:	-\$46,084	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	100.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$137,627	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$529	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$148,887	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 039/030/01 County: Jackson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$40,596

Equalized Assessed Valuation: \$7,295,599

Population: 150

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 15:	\$118,209	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$788	\$379	\$270
Revenue Collected During FY 15:	\$41,931	\$239,620	\$189,395
Expenditures During FY 15:	\$62,475	\$224,553	\$172,155
Per Capita Revenue:	\$280	\$255	\$195
Per Capita Expenditures:	\$417	\$236	\$180
Revenues over (under) Expenditures:	-\$20,544	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	156.33%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$97,665	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$651	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$97,666	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Dekalb Township and Road & Bridge		
Unit Code:	019/040/01	County:	Dekalb
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,057,081		
Equalized Assessed Valuation:	\$516,832,988		
Population:	43,000		
Employees:			
Full Time:	7		
Part Time:	3		
Salaries Paid:	\$542,276		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,178,864	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$51	\$128	\$63
Revenue Collected During FY 15:	\$2,085,673	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,863,359	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$49	\$124	\$65
Per Capita Expenditures:	\$43	\$104	\$61
Revenues over (under) Expenditures:	\$222,314	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	137.09%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,554,497	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$59	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,113,135	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$437,906	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$214,463	\$761,643	\$
Per Capita Debt:	\$5	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Delavan Township and Road & Bridge		
Unit Code:	090/040/01	County:	Tazewell
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$353,056		
Equalized Assessed Valuation:	\$34,061,869		
Population:	2,200		
Employees:			
	Full Time:	1	
	Part Time:	4	
	Salaries Paid:	\$35,409	

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 15:	\$281,098	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$128	\$379	\$270
Revenue Collected During FY 15:	\$211,686	\$239,620	\$189,395
Expenditures During FY 15:	\$162,356	\$224,553	\$172,155
Per Capita Revenue:	\$96	\$255	\$195
Per Capita Expenditures:	\$74	\$236	\$180
Revenues over (under) Expenditures:	\$49,330	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	210.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$341,103	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$155	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,998	\$146,999	\$
Total Unrestricted Net Assets:	\$314,105	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$57,288	\$41,603	\$
Per Capita Debt:	\$26	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 071/040/01 County: Ogle

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$607,582

Equalized Assessed Valuation: \$125,683,447

Population: 939

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$39,401

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,534,929	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,635	\$379	\$270
Revenue Collected During FY 15:	\$539,983	\$239,620	\$189,395
Expenditures During FY 15:	\$238,983	\$224,553	\$172,155
Per Capita Revenue:	\$575	\$255	\$195
Per Capita Expenditures:	\$255	\$236	\$180
Revenues over (under) Expenditures:	\$301,000	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	768.23%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,835,929	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,955	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,761,544	\$146,999	\$
Total Unrestricted Net Assets:	\$25,314	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$29,842	\$41,603	\$
Per Capita Debt:	\$32	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 051/050/01 County: Lawrence

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$368,615

Equalized Assessed Valuation: \$14,555,205

Population: 1,558

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$63,311

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$276,615	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$178	\$379	\$270
Revenue Collected During FY 15:	\$281,682	\$239,620	\$189,395
Expenditures During FY 15:	\$278,982	\$224,553	\$172,155
Per Capita Revenue:	\$181	\$255	\$195
Per Capita Expenditures:	\$179	\$236	\$180
Revenues over (under) Expenditures:	\$2,700	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	100.12%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$279,314	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$179	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$279,314	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Denning Township and Road & Bridge	
Unit Code:	028/050/01	County: Franklin
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$665,531	
Equalized Assessed Valuation:	\$45,809,792	
Population:	5,202	
Employees:		
	Full Time:	
	Part Time:	22
	Salaries Paid:	\$132,202

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,286,372	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$247	\$379	\$270
Revenue Collected During FY 15:	\$453,462	\$239,620	\$189,395
Expenditures During FY 15:	\$430,865	\$224,553	\$172,155
Per Capita Revenue:	\$87	\$255	\$195
Per Capita Expenditures:	\$83	\$236	\$180
Revenues over (under) Expenditures:	\$22,597	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	303.80%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,308,969	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$252	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,188,305	\$146,999	\$
Total Unrestricted Net Assets:	\$120,664	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,879	\$41,603	\$
Per Capita Debt:	\$2	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Denver Township and Road & Bridge		
Unit Code:	080/040/01	County:	Richland
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$114,200		
Equalized Assessed Valuation:	\$5,715,168		
Population:	414		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$33,100	

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 15:	\$137,669	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$333	\$379	\$270
Revenue Collected During FY 15:	\$120,134	\$239,620	\$189,395
Expenditures During FY 15:	\$109,477	\$224,553	\$172,155
Per Capita Revenue:	\$290	\$255	\$195
Per Capita Expenditures:	\$264	\$236	\$180
Revenues over (under) Expenditures:	\$10,657	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	135.49%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$148,326	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$358	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$118,649	\$146,999	\$
Total Unrestricted Net Assets:	\$28,416	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$7,958	\$41,603	\$
Per Capita Debt:	\$19	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Derinda Township and Road & Bridge		
Unit Code:	043/040/01	County:	Jo Daviess
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$237,893		
Equalized Assessed Valuation:	\$8,413,752		
Population:	3,210		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$37,039	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$119,344	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$37	\$379	\$270
Revenue Collected During FY 15:	\$229,566	\$239,620	\$189,395
Expenditures During FY 15:	\$203,811	\$224,553	\$172,155
Per Capita Revenue:	\$72	\$255	\$195
Per Capita Expenditures:	\$63	\$236	\$180
Revenues over (under) Expenditures:	\$25,755	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	52.69%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$107,384	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$33	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,330	\$146,999	\$
Total Unrestricted Net Assets:	\$30,054	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$171,370**

Equalized Assessed Valuation: **\$4,843,399**

Population: **274**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$25,702**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$135,193	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$493	\$379	\$270
Revenue Collected During FY 15:	\$79,520	\$239,620	\$189,395
Expenditures During FY 15:	\$68,076	\$224,553	\$172,155
Per Capita Revenue:	\$290	\$255	\$195
Per Capita Expenditures:	\$248	\$236	\$180
Revenues over (under) Expenditures:	\$11,444	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	215.40%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$146,637	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$535	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,138	\$146,999	\$
Total Unrestricted Net Assets:	\$139,494	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 075/060/01 County: Pike

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$210,862

Equalized Assessed Valuation: \$5,506,815

Population: 282

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$20,483

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$142,942	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$507	\$379	\$270
Revenue Collected During FY 15:	\$69,675	\$239,620	\$189,395
Expenditures During FY 15:	\$128,028	\$224,553	\$172,155
Per Capita Revenue:	\$247	\$255	\$195
Per Capita Expenditures:	\$454	\$236	\$180
Revenues over (under) Expenditures:	-\$58,353	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	105.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$134,590	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$477	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$88,210	\$146,999	\$
Total Unrestricted Net Assets:	\$46,380	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$50,000	\$41,603	\$
Per Capita Debt:	\$177	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dewitt Township and Road & Bridge		
Unit Code:	020/040/01	County:	Dewitt
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$160,083		
Equalized Assessed Valuation:	\$19,603,587		
Population:	465		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$38,160		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$757,248	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,628	\$379	\$270
Revenue Collected During FY 15:	\$171,660	\$239,620	\$189,395
Expenditures During FY 15:	\$176,738	\$224,553	\$172,155
Per Capita Revenue:	\$369	\$255	\$195
Per Capita Expenditures:	\$380	\$236	\$180
Revenues over (under) Expenditures:	-\$5,078	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	425.58%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$752,170	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,618	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$752,170	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$24,045,479**

Population: **972**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$35,828**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$191,737	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$197	\$379	\$270
Revenue Collected During FY 15:	\$185,796	\$239,620	\$189,395
Expenditures During FY 15:	\$166,234	\$224,553	\$172,155
Per Capita Revenue:	\$191	\$255	\$195
Per Capita Expenditures:	\$171	\$236	\$180
Revenues over (under) Expenditures:	\$19,562	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	127.11%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$211,299	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$217	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,929	\$146,999	\$
Total Unrestricted Net Assets:	\$120,370	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$32,860	\$41,603	\$
Per Capita Debt:	\$34	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dimmick Township and Road & Bridge		
Unit Code:	050/070/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$875,829		
Equalized Assessed Valuation:	\$67,601,966		
Population:	737		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$67,081		

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 15:	\$441,025	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$598	\$379	\$270
Revenue Collected During FY 15:	\$538,873	\$239,620	\$189,395
Expenditures During FY 15:	\$738,239	\$224,553	\$172,155
Per Capita Revenue:	\$731	\$255	\$195
Per Capita Expenditures:	\$1,002	\$236	\$180
Revenues over (under) Expenditures:	-\$199,366	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	46.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$341,659	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$464	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$311,209	\$146,999	\$
Total Unrestricted Net Assets:	\$30,448	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$45,225	\$41,603	\$
Per Capita Debt:	\$61	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Divernon Township and Road & Bridge		
Unit Code:	083/110/01	County:	Sangamon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,014,772		
Equalized Assessed Valuation:	\$28,335,649		
Population:	1,510		
Employees:			
	Full Time:	1	
	Part Time:	1	
	Salaries Paid:	\$73,277	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$187,808	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$124	\$379	\$270
Revenue Collected During FY 15:	\$301,198	\$239,620	\$189,395
Expenditures During FY 15:	\$239,594	\$224,553	\$172,155
Per Capita Revenue:	\$199	\$255	\$195
Per Capita Expenditures:	\$159	\$236	\$180
Revenues over (under) Expenditures:	\$61,604	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	104.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$249,412	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$165	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$249,412	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 027/030/01 County: Ford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$230,704

Equalized Assessed Valuation: \$15,141,888

Population: 642

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$71,535

**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 15:	\$560,916	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$874	\$379	\$270
Revenue Collected During FY 15:	\$332,204	\$239,620	\$189,395
Expenditures During FY 15:	\$167,414	\$224,553	\$172,155
Per Capita Revenue:	\$517	\$255	\$195
Per Capita Expenditures:	\$261	\$236	\$180
Revenues over (under) Expenditures:	\$164,790	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	433.48%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$725,706	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,130	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$438,162	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 052/070/01 County: Lee

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,388,126

Equalized Assessed Valuation: \$198,135,845

Population: 17,993

Employees:

Full Time: 5

Part Time: 10

Salaries Paid: \$309,264

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,125,102	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$63	\$128	\$63
Revenue Collected During FY 15:	\$944,101	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$907,885	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$52	\$124	\$65
Per Capita Expenditures:	\$50	\$104	\$61
Revenues over (under) Expenditures:	\$36,216	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	127.91%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,161,318	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$65	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$824,545	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$336,773	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dodds Township and Road & Bridge		
Unit Code:	041/040/01	County:	Jefferson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$343,230		
Equalized Assessed Valuation:	\$27,654,719		
Population:	2,720		
Employees:			
Full Time:			3
Part Time:			9
Salaries Paid:			\$105,880

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$409,384	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$151	\$379	\$270
Revenue Collected During FY 15:	\$273,513	\$239,620	\$189,395
Expenditures During FY 15:	\$309,987	\$224,553	\$172,155
Per Capita Revenue:	\$101	\$255	\$195
Per Capita Expenditures:	\$114	\$236	\$180
Revenues over (under) Expenditures:	-\$36,474	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	120.30%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$372,910	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$137	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$372,910	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 012/050/01 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$49,549

Equalized Assessed Valuation: \$10,716,509

Population: 353

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 15:	\$69,412	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$197	\$379	\$270
Revenue Collected During FY 15:	\$40,307	\$239,620	\$189,395
Expenditures During FY 15:	\$25,410	\$224,553	\$172,155
Per Capita Revenue:	\$114	\$255	\$195
Per Capita Expenditures:	\$72	\$236	\$180
Revenues over (under) Expenditures:	\$14,897	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	331.79%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$84,309	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$239	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$122,862	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 070/010/01 County: Moultrie

Fiscal Year End: 3/28/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$441,000

Equalized Assessed Valuation: \$18,401,990

Population: 925

Employees:

Full Time: 1

Part Time: 12

Salaries Paid: \$73,575

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$249,501	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$270	\$379	\$270
Revenue Collected During FY 15:	\$440,553	\$239,620	\$189,395
Expenditures During FY 15:	\$408,477	\$224,553	\$172,155
Per Capita Revenue:	\$476	\$255	\$195
Per Capita Expenditures:	\$442	\$236	\$180
Revenues over (under) Expenditures:	\$32,076	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	93.41%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$381,577	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$413	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$510,653	\$146,999	\$
Total Unrestricted Net Assets:	-\$131,080	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 056/090/01 County: Macoupin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$203,900

Equalized Assessed Valuation: \$16,344,800

Population: 1,552

Employees:

Full Time: 8

Part Time: 1

Salaries Paid: \$44,367

#### 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 15:	\$270,824	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$175	\$379	\$270
Revenue Collected During FY 15:	\$204,247	\$239,620	\$189,395
Expenditures During FY 15:	\$199,144	\$224,553	\$172,155
Per Capita Revenue:	\$132	\$255	\$195
Per Capita Expenditures:	\$128	\$236	\$180
Revenues over (under) Expenditures:	\$5,103	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	138.56%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$275,927	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$178	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$232,112	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$43,839	\$41,603	\$
Per Capita Debt:	\$28	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 063/060/01 County: Mchenry

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,338,269

Equalized Assessed Valuation: \$437,379,764

Population: 20,911

Employees:

Full Time: 7

Part Time: 9

Salaries Paid: \$505,387

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$793,375	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$38	\$128	\$63
Revenue Collected During FY 15:	\$1,864,673	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,712,346	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$89	\$124	\$65
Per Capita Expenditures:	\$82	\$104	\$61
Revenues over (under) Expenditures:	\$152,327	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	58.73%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,005,702	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$48	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$355,769	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$649,933	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Douglas Township and Road & Bridge		
Unit Code:	025/030/01	County:	Effingham
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,537,660		
Equalized Assessed Valuation:	\$254,333,709		
Population:	12,700		
Employees:			
	Full Time:	4	
	Part Time:	10	
	Salaries Paid:	\$191,347	

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,290,280	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$102	\$379	\$270
Revenue Collected During FY 15:	\$563,829	\$239,620	\$189,395
Expenditures During FY 15:	\$452,945	\$224,553	\$172,155
Per Capita Revenue:	\$44	\$255	\$195
Per Capita Expenditures:	\$36	\$236	\$180
Revenues over (under) Expenditures:	\$110,884	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	309.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,401,164	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$110	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,241,196	\$146,999	\$
Total Unrestricted Net Assets:	\$159,968	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 012/060/01 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$45,665

Equalized Assessed Valuation: \$3,834,365

Population: 168

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$4,156

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$110,425	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$657	\$379	\$270
Revenue Collected During FY 15:	\$31,520	\$239,620	\$189,395
Expenditures During FY 15:	\$10,181	\$224,553	\$172,155
Per Capita Revenue:	\$188	\$255	\$195
Per Capita Expenditures:	\$61	\$236	\$180
Revenues over (under) Expenditures:	\$21,339	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	1294.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$131,764	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$784	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$133,357	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Douglas Township and Road & Bridge		
Unit Code:	038/110/01	County:	Iroquois
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$300,525		
Equalized Assessed Valuation:	\$35,060,115		
Population:	2,104		
Employees:			
Full Time:			1
Part Time:			9
Salaries Paid:			\$57,390

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$372,986	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$177	\$379	\$270
Revenue Collected During FY 15:	\$169,779	\$239,620	\$189,395
Expenditures During FY 15:	\$151,602	\$224,553	\$172,155
Per Capita Revenue:	\$81	\$255	\$195
Per Capita Expenditures:	\$72	\$236	\$180
Revenues over (under) Expenditures:	\$18,177	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	258.02%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$391,163	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$186	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$391,163	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$748,200**

Equalized Assessed Valuation: **\$16,682,919**

Population: **550**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$50,085**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$515,515	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$937	\$379	\$270
Revenue Collected During FY 15:	\$169,891	\$239,620	\$189,395
Expenditures During FY 15:	\$534,813	\$224,553	\$172,155
Per Capita Revenue:	\$309	\$255	\$195
Per Capita Expenditures:	\$972	\$236	\$180
Revenues over (under) Expenditures:	-\$364,922	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	56.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$300,593	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$547	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$555,381	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$150,000	\$41,603	\$
Per Capita Debt:	\$273	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Downers Grove Township and Road & Bridge		
Unit Code:	022/030/01	County:	Dupage
Fiscal Year End:	3/1/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,312,050		
Equalized Assessed Valuation:	\$6,619,241,275		
Population:	150,000		
Employees:			
Full Time:	32		
Part Time:	14		
Salaries Paid:	\$1,964,230		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,031,716	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$20	\$128	\$63
Revenue Collected During FY 15:	\$4,960,813	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$4,349,651	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$33	\$124	\$65
Per Capita Expenditures:	\$29	\$104	\$61
Revenues over (under) Expenditures:	\$611,162	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	83.75%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,642,878	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$24	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,581,725	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,785,663	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 064/140/01 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$750,270

Equalized Assessed Valuation: \$34,709,936

Population: 1,079

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$73,328

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$440,782	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$409	\$379	\$270
Revenue Collected During FY 15:	\$218,282	\$239,620	\$189,395
Expenditures During FY 15:	\$197,779	\$224,553	\$172,155
Per Capita Revenue:	\$202	\$255	\$195
Per Capita Expenditures:	\$183	\$236	\$180
Revenues over (under) Expenditures:	\$20,503	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	233.23%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$461,285	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$428	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$325,070	\$146,999	\$
Total Unrestricted Net Assets:	\$136,215	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 027/040/01 County: Ford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$545,330

Equalized Assessed Valuation: \$67,769,723

Population: 4,023

Employees:

    Full Time: 7

    Part Time: 5

    Salaries Paid: \$88,322

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$525,549	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$131	\$379	\$270
Revenue Collected During FY 15:	\$204,284	\$239,620	\$189,395
Expenditures During FY 15:	\$169,591	\$224,553	\$172,155
Per Capita Revenue:	\$51	\$255	\$195
Per Capita Expenditures:	\$42	\$236	\$180
Revenues over (under) Expenditures:	\$34,693	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	330.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$560,242	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$139	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$560,242	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$332,005

Equalized Assessed Valuation: \$16,919,997

Population: 797

Employees:

Full Time: 1

Part Time: 13

Salaries Paid: \$68,120

#### 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 15:	\$296,356	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$372	\$379	\$270
Revenue Collected During FY 15:	\$196,948	\$239,620	\$189,395
Expenditures During FY 15:	\$150,928	\$224,553	\$172,155
Per Capita Revenue:	\$247	\$255	\$195
Per Capita Expenditures:	\$189	\$236	\$180
Revenues over (under) Expenditures:	\$46,020	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	226.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$342,376	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$430	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$217,735	\$146,999	\$
Total Unrestricted Net Assets:	\$124,641	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 064/150/01 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$804,204

Equalized Assessed Valuation: \$67,647,017

Population: 1,600

Employees:

    Full Time:

    Part Time: 17

    Salaries Paid: \$72,368

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$600,606	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$375	\$379	\$270
Revenue Collected During FY 15:	\$371,874	\$239,620	\$189,395
Expenditures During FY 15:	\$345,960	\$224,553	\$172,155
Per Capita Revenue:	\$232	\$255	\$195
Per Capita Expenditures:	\$216	\$236	\$180
Revenues over (under) Expenditures:	\$25,914	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	181.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$626,520	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$392	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$626,520	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$47,914	\$41,603	\$
Per Capita Debt:	\$30	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dry Point Township and Road & Bridge	
Unit Code:	086/050/01	County: Shelby
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$142,550	
Equalized Assessed Valuation:	\$7,258,373	
Population:	1,085	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$37,573

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$125,649	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$116	\$379	\$270
Revenue Collected During FY 15:	\$101,901	\$239,620	\$189,395
Expenditures During FY 15:	\$108,132	\$224,553	\$172,155
Per Capita Revenue:	\$94	\$255	\$195
Per Capita Expenditures:	\$100	\$236	\$180
Revenues over (under) Expenditures:	-\$6,231	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	110.44%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$119,418	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$110	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,851	\$146,999	\$
Total Unrestricted Net Assets:	\$31,567	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dubois Township and Road & Bridge		
Unit Code:	095/050/01	County:	Washington
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$193,704		
Equalized Assessed Valuation:	\$7,792,654		
Population:	748		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$40,576	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$109,853	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$147	\$379	\$270
Revenue Collected During FY 15:	\$97,090	\$239,620	\$189,395
Expenditures During FY 15:	\$112,031	\$224,553	\$172,155
Per Capita Revenue:	\$130	\$255	\$195
Per Capita Expenditures:	\$150	\$236	\$180
Revenues over (under) Expenditures:	-\$14,941	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	84.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$94,912	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$127	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$94,914	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Duncan Township and Road & Bridge		
Unit Code:	066/020/01	County:	Mercer
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$195,525		
Equalized Assessed Valuation:	\$8,963,129		
Population:	272		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$39,708		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$163,861	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$602	\$379	\$270
Revenue Collected During FY 15:	\$132,534	\$239,620	\$189,395
Expenditures During FY 15:	\$119,009	\$224,553	\$172,155
Per Capita Revenue:	\$487	\$255	\$195
Per Capita Expenditures:	\$438	\$236	\$180
Revenues over (under) Expenditures:	\$13,525	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	149.05%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$177,386	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$652	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$177,386	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Dundee Township and Road & Bridge		
Unit Code:	045/070/01	County:	Kane
Fiscal Year End:	3/1/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,919,439		
Equalized Assessed Valuation:	\$1,360,334,324		
Population:	64,200		
Employees:			
	Full Time:	21	
	Part Time:	10	
	Salaries Paid:	\$1,023,480	

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 15:	\$3,750,875	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$58	\$128	\$63
Revenue Collected During FY 15:	\$2,494,635	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,430,146	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$39	\$124	\$65
Per Capita Expenditures:	\$38	\$104	\$61
Revenues over (under) Expenditures:	\$64,489	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	157.85%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,835,914	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$60	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$4,074,501	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,230,000	\$761,643	\$
Per Capita Debt:	\$81	\$36	\$
General Obligation Debt over EAV:	0.38%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dunham Township and Road & Bridge		
Unit Code:	063/070/01	County:	Mchenry
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$606,513		
Equalized Assessed Valuation:	\$57,463,659		
Population:	2,200		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$202,669		

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$455,864	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$207	\$379	\$270
Revenue Collected During FY 15:	\$604,890	\$239,620	\$189,395
Expenditures During FY 15:	\$619,523	\$224,553	\$172,155
Per Capita Revenue:	\$275	\$255	\$195
Per Capita Expenditures:	\$282	\$236	\$180
Revenues over (under) Expenditures:	-\$14,633	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	70.33%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$435,699	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$198	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$547,063	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$889,023	\$41,603	\$
Per Capita Debt:	\$404	\$33	\$
General Obligation Debt over EAV:	1.48%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dunleith Township and Road & Bridge		
Unit Code:	043/050/01	County:	Jo Daviess
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$471,290		
Equalized Assessed Valuation:	\$81,933,096		
Population:	3,890		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$62,343	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$461,072	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$119	\$379	\$270
Revenue Collected During FY 15:	\$248,155	\$239,620	\$189,395
Expenditures During FY 15:	\$210,832	\$224,553	\$172,155
Per Capita Revenue:	\$64	\$255	\$195
Per Capita Expenditures:	\$54	\$236	\$180
Revenues over (under) Expenditures:	\$37,323	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	236.39%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$498,395	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$128	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$214,087	\$146,999	\$
Total Unrestricted Net Assets:	\$284,309	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$111,036	\$761,643	\$
Per Capita Debt:	\$1	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$108,685	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1	\$20	\$
Revenue Collected During FY 15:	\$127,456	\$109,954	\$
Expenditures During FY 15:	\$121,721	\$93,740	\$
Per Capita Revenue:	\$1	\$3	\$
Per Capita Expenditures:	\$1	\$3	\$
Operating Income (loss):	\$5,735	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	80.92%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$98,492	\$607,060	\$
Per Capita Ending Retained Earnings:	\$1	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Durand Township and Road & Bridge	
Unit Code:	101/030/01	County: Winnebago
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$438,772	
Equalized Assessed Valuation:	\$36,291,743	
Population:	2,184	
Employees:		
Full Time:	1	
Part Time:	13	
Salaries Paid:	\$57,565	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$309,740	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$142	\$379	\$270
Revenue Collected During FY 15:	\$172,751	\$239,620	\$189,395
Expenditures During FY 15:	\$180,261	\$224,553	\$172,155
Per Capita Revenue:	\$79	\$255	\$195
Per Capita Expenditures:	\$83	\$236	\$180
Revenues over (under) Expenditures:	-\$7,510	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	167.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$302,230	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$138	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$167,612	\$146,999	\$
Total Unrestricted Net Assets:	\$134,618	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$71,508	\$41,603	\$
Per Capita Debt:	\$33	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Durham Township and Road & Bridge		
Unit Code:	034/070/01	County:	Hancock
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$179,895		
Equalized Assessed Valuation:	\$10,838,295		
Population:	302		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$48,913	

#### Blended Component Units

Number Submitted = 2  
 OTHER TOWN FUNDS  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$147,773	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$489	\$379	\$270
Revenue Collected During FY 15:	\$147,015	\$239,620	\$189,395
Expenditures During FY 15:	\$128,811	\$224,553	\$172,155
Per Capita Revenue:	\$487	\$255	\$195
Per Capita Expenditures:	\$427	\$236	\$180
Revenues over (under) Expenditures:	\$18,204	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	128.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$165,977	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$550	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$153,624	\$146,999	\$
Total Unrestricted Net Assets:	\$12,353	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Dwight Township and Road & Bridge		
Unit Code:	053/070/01	County:	Livingston
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$596,460		
Equalized Assessed Valuation:	\$62,159,736		
Population:	4,494		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$91,570	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$717,725	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$160	\$379	\$270
Revenue Collected During FY 15:	\$329,557	\$239,620	\$189,395
Expenditures During FY 15:	\$279,535	\$224,553	\$172,155
Per Capita Revenue:	\$73	\$255	\$195
Per Capita Expenditures:	\$62	\$236	\$180
Revenues over (under) Expenditures:	\$50,022	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	274.65%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$767,747	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$171	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$467,873	\$146,999	\$
Total Unrestricted Net Assets:	\$409,667	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 050/080/01 County: Lasalle

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$301,820

Equalized Assessed Valuation: \$31,637,032

Population: 1,697

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$61,529

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$260,100	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$153	\$379	\$270
Revenue Collected During FY 15:	\$195,830	\$239,620	\$189,395
Expenditures During FY 15:	\$120,218	\$224,553	\$172,155
Per Capita Revenue:	\$115	\$255	\$195
Per Capita Expenditures:	\$71	\$236	\$180
Revenues over (under) Expenditures:	\$75,612	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	279.25%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$335,712	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$198	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$230,758	\$146,999	\$
Total Unrestricted Net Assets:	\$104,954	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 030/030/01 County: Gallatin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$218,042

Equalized Assessed Valuation: \$2,710,524

Population: 205

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$28,141

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$194,013	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$946	\$379	\$270
Revenue Collected During FY 15:	\$81,859	\$239,620	\$189,395
Expenditures During FY 15:	\$44,292	\$224,553	\$172,155
Per Capita Revenue:	\$399	\$255	\$195
Per Capita Expenditures:	\$216	\$236	\$180
Revenues over (under) Expenditures:	\$37,567	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	522.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$231,580	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,130	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$231,580	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Eagle Point Township and Road & Bridge		
Unit Code:	071/050/01	County:	Ogle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$50,199		
Equalized Assessed Valuation:	\$5,999,984		
Population:	249		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$12,258	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$134,469	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$540	\$379	\$270
Revenue Collected During FY 15:	\$51,857	\$239,620	\$189,395
Expenditures During FY 15:	\$49,715	\$224,553	\$172,155
Per Capita Revenue:	\$208	\$255	\$195
Per Capita Expenditures:	\$200	\$236	\$180
Revenues over (under) Expenditures:	\$2,142	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	260.57%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$129,543	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$520	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Earl Township and Road & Bridge		
Unit Code:	050/090/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,805,242		
Equalized Assessed Valuation:	\$43,274,179		
Population:	2,595		
Employees:			
	Full Time:		
	Part Time:	15	
	Salaries Paid:	\$85,251	

#### Blended Component Units

Number Submitted = 2  
 General Road & Bridge  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$749,778	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$289	\$379	\$270
Revenue Collected During FY 15:	\$407,664	\$239,620	\$189,395
Expenditures During FY 15:	\$312,015	\$224,553	\$172,155
Per Capita Revenue:	\$157	\$255	\$195
Per Capita Expenditures:	\$120	\$236	\$180
Revenues over (under) Expenditures:	\$95,649	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	270.96%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$845,427	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$326	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$561,737	\$146,999	\$
Total Unrestricted Net Assets:	\$221,584	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	East Bend Township and Road & Bridge		
Unit Code:	010/100/01	County:	Champaign
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$289,568		
Equalized Assessed Valuation:	\$21,406,228		
Population:	584		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$67,481		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$180,334	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$309	\$379	\$270
Revenue Collected During FY 15:	\$184,477	\$239,620	\$189,395
Expenditures During FY 15:	\$141,203	\$224,553	\$172,155
Per Capita Revenue:	\$316	\$255	\$195
Per Capita Expenditures:	\$242	\$236	\$180
Revenues over (under) Expenditures:	\$43,274	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	146.67%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$207,108	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$355	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$178,475	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$16,543	\$41,603	\$
Per Capita Debt:	\$28	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 082/040/01 County: Saline

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$508,400

Equalized Assessed Valuation: \$36,308,219

Population: 4,534

Employees:

    Full Time: 2

    Part Time: 8

    Salaries Paid: \$122,384

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$282,066	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$62	\$379	\$270
Revenue Collected During FY 15:	\$262,589	\$239,620	\$189,395
Expenditures During FY 15:	\$258,975	\$224,553	\$172,155
Per Capita Revenue:	\$58	\$255	\$195
Per Capita Expenditures:	\$57	\$236	\$180
Revenues over (under) Expenditures:	\$3,614	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	110.31%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$285,680	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$63	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$285,680	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	East Fork Township and Road & Bridge		
Unit Code:	068/040/01	County:	Montgomery
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$654,450		
Equalized Assessed Valuation:	\$79,934,486		
Population:	4,138		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$99,088		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$773,245	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$187	\$379	\$270
Revenue Collected During FY 15:	\$501,127	\$239,620	\$189,395
Expenditures During FY 15:	\$397,692	\$224,553	\$172,155
Per Capita Revenue:	\$121	\$255	\$195
Per Capita Expenditures:	\$96	\$236	\$180
Revenues over (under) Expenditures:	\$103,435	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	220.44%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$876,680	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$212	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$666,732	\$146,999	\$
Total Unrestricted Net Assets:	\$209,948	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 014/050/01 County: Clinton

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$150,850

Equalized Assessed Valuation: \$8,507,878

Population: 410

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$21,673

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$117,581	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$287	\$379	\$270
Revenue Collected During FY 15:	\$73,974	\$239,620	\$189,395
Expenditures During FY 15:	\$68,739	\$224,553	\$172,155
Per Capita Revenue:	\$180	\$255	\$195
Per Capita Expenditures:	\$168	\$236	\$180
Revenues over (under) Expenditures:	\$5,235	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	178.67%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$122,816	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$300	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$78,345	\$29,665	\$
Total Unreserved Funds:	\$44,472	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	East Galena Township and Road & Bridge		
Unit Code:	043/060/01	County:	Jo Daviess
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$549,713		
Equalized Assessed Valuation:	\$63,470,306		
Population:	1,192		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$93,406	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$393,499	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$330	\$379	\$270
Revenue Collected During FY 15:	\$382,127	\$239,620	\$189,395
Expenditures During FY 15:	\$325,547	\$224,553	\$172,155
Per Capita Revenue:	\$321	\$255	\$195
Per Capita Expenditures:	\$273	\$236	\$180
Revenues over (under) Expenditures:	\$56,580	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	138.25%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$450,079	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$378	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$250,150	\$146,999	\$
Total Unrestricted Net Assets:	\$194,514	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$38,524	\$41,603	\$
Per Capita Debt:	\$32	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 052/080/01 County: Lee

Fiscal Year End: 3/26/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$456,066

Equalized Assessed Valuation: \$12,732,202

Population: 256

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$40,671

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$287,101	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,121	\$379	\$270
Revenue Collected During FY 15:	\$230,728	\$239,620	\$189,395
Expenditures During FY 15:	\$252,041	\$224,553	\$172,155
Per Capita Revenue:	\$901	\$255	\$195
Per Capita Expenditures:	\$985	\$236	\$180
Revenues over (under) Expenditures:	-\$21,313	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	105.45%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$265,788	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,038	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$197,093	\$146,999	\$
Total Unrestricted Net Assets:	\$68,695	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	East Lincoln Township and Road & Bridge		
Unit Code:	054/060/01	County:	Logan
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$672,850		
Equalized Assessed Valuation:	\$95,773,231		
Population:	8,813		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$91,457	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$614,570	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$70	\$379	\$270
Revenue Collected During FY 15:	\$401,694	\$239,620	\$189,395
Expenditures During FY 15:	\$254,638	\$224,553	\$172,155
Per Capita Revenue:	\$46	\$255	\$195
Per Capita Expenditures:	\$29	\$236	\$180
Revenues over (under) Expenditures:	\$147,056	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	299.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$761,626	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$86	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$644,717	\$146,999	\$
Total Unrestricted Net Assets:	\$116,909	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	East Nelson Township and Road & Bridge		
Unit Code:	070/020/01	County:	Moultrie
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$521,150		
Equalized Assessed Valuation:	\$21,507,405		
Population:	1,035		
Employees:			
	Full Time:	1	
	Part Time:	12	
	Salaries Paid:	\$81,752	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$356,260	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$344	\$379	\$270
Revenue Collected During FY 15:	\$261,113	\$239,620	\$189,395
Expenditures During FY 15:	\$286,199	\$224,553	\$172,155
Per Capita Revenue:	\$252	\$255	\$195
Per Capita Expenditures:	\$277	\$236	\$180
Revenues over (under) Expenditures:	-\$25,086	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	132.18%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$378,295	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$366	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$335,261	\$146,999	\$
Total Unrestricted Net Assets:	\$43,034	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$47,121	\$41,603	\$
Per Capita Debt:	\$46	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 015/030/01 County: Coles

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$187,771

Equalized Assessed Valuation: \$19,864,898

Population: 1,710

Employees:

    Full Time: 1

    Part Time: 14

    Salaries Paid: \$57,746

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$246,796	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$144	\$379	\$270
Revenue Collected During FY 15:	\$181,822	\$239,620	\$189,395
Expenditures During FY 15:	\$166,648	\$224,553	\$172,155
Per Capita Revenue:	\$106	\$255	\$195
Per Capita Expenditures:	\$97	\$236	\$180
Revenues over (under) Expenditures:	\$15,174	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	157.20%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$261,970	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$153	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,872	\$146,999	\$
Total Unrestricted Net Assets:	\$227,098	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **East St. Louis Township**

Unit Code: **088/050/01** County: **St. Clair**

Fiscal Year End: **3/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,248,652**

Equalized Assessed Valuation: **\$50,584,687**

Population: **27,027**

Employees:

    Full Time: **16**

    Part Time: **8**

    Salaries Paid: **\$424,171**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,404,613	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$52	\$128	\$63
Revenue Collected During FY 15:	\$1,326,617	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,563,467	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$49	\$124	\$65
Per Capita Expenditures:	\$58	\$104	\$61
Revenues over (under) Expenditures:	-\$236,850	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	74.69%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,167,763	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$43	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,207,445	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	-\$3,239,659	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$199,977	\$761,643	\$
Per Capita Debt:	\$7	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Eastern Township and Road & Bridge	
Unit Code:	028/060/01	County: Franklin
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$300,466	
Equalized Assessed Valuation:	\$39,464,979	
Population:	582	
Employees:		
Full Time:		
Part Time:	10	
Salaries Paid:	\$92,301	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$226,789	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$390	\$379	\$270
Revenue Collected During FY 15:	\$300,014	\$239,620	\$189,395
Expenditures During FY 15:	\$276,593	\$224,553	\$172,155
Per Capita Revenue:	\$515	\$255	\$195
Per Capita Expenditures:	\$475	\$236	\$180
Revenues over (under) Expenditures:	\$23,421	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	90.46%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$250,210	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$430	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$132,530	\$146,999	\$
Total Unrestricted Net Assets:	\$117,680	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$11,000	\$41,603	\$
Per Capita Debt:	\$19	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Eden Township and Road & Bridge		
Unit Code:	050/100/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$396,530		
Equalized Assessed Valuation:	\$33,656,154		
Population:	1,318		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$35,853	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$159,566	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$121	\$379	\$270
Revenue Collected During FY 15:	\$252,409	\$239,620	\$189,395
Expenditures During FY 15:	\$205,815	\$224,553	\$172,155
Per Capita Revenue:	\$192	\$255	\$195
Per Capita Expenditures:	\$156	\$236	\$180
Revenues over (under) Expenditures:	\$46,594	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	100.17%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$206,160	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$156	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$199,842	\$146,999	\$
Total Unrestricted Net Assets:	\$6,318	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 037/100/01 County: Henry

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$199,680

Equalized Assessed Valuation: \$16,246,044

Population: 667

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$31,683

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$281,365	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$422	\$379	\$270
Revenue Collected During FY 15:	\$117,512	\$239,620	\$189,395
Expenditures During FY 15:	\$135,276	\$224,553	\$172,155
Per Capita Revenue:	\$176	\$255	\$195
Per Capita Expenditures:	\$203	\$236	\$180
Revenues over (under) Expenditures:	-\$17,764	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	194.86%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$263,601	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$395	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$255,901	\$29,665	\$
Total Unreserved Funds:	\$7,700	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Edgar Township and Road & Bridge		
Unit Code:	023/030/01	County:	Edgar
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$222,233		
Equalized Assessed Valuation:	\$17,543,193		
Population:	481		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$32,325		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$147,158	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$306	\$379	\$270
Revenue Collected During FY 15:	\$89,757	\$239,620	\$189,395
Expenditures During FY 15:	\$142,825	\$224,553	\$172,155
Per Capita Revenue:	\$187	\$255	\$195
Per Capita Expenditures:	\$297	\$236	\$180
Revenues over (under) Expenditures:	-\$53,068	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	65.88%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$94,090	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$196	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$94,090	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Edgington Township and Road & Bridge		
Unit Code:	081/100/01	County:	Rock Island
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$627,566		
Equalized Assessed Valuation:	\$30,865,857		
Population:	15,000		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$69,028		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$437,801	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$29	\$379	\$270
Revenue Collected During FY 15:	\$212,910	\$239,620	\$189,395
Expenditures During FY 15:	\$233,539	\$224,553	\$172,155
Per Capita Revenue:	\$14	\$255	\$195
Per Capita Expenditures:	\$16	\$236	\$180
Revenues over (under) Expenditures:	-\$20,629	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	178.63%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$417,172	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$28	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$413,066	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$73,000	\$41,603	\$
Per Capita Debt:	\$5	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Edwardsville Township and Road & Bridge		
Unit Code:	057/050/01	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,073,990		
Equalized Assessed Valuation:	\$871,944,913		
Population:	38,000		
Employees:			
	Full Time:	11	
	Part Time:	7	
	Salaries Paid:	\$519,593	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,057,996	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$80	\$128	\$63
Revenue Collected During FY 15:	\$1,498,007	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,502,328	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$39	\$124	\$65
Per Capita Expenditures:	\$40	\$104	\$61
Revenues over (under) Expenditures:	-\$4,321	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	203.65%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,059,432	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$81	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,416,638	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$642,794	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	El Paso Township and Road & Bridge		
Unit Code:	102/040/01	County:	Woodford
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$253,030		
Equalized Assessed Valuation:	\$66,092,541		
Population:	3,459		
Employees:			
Full Time:	7		
Part Time:	11		
Salaries Paid:	\$68,330		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$314,771	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$91	\$379	\$270
Revenue Collected During FY 15:	\$241,146	\$239,620	\$189,395
Expenditures During FY 15:	\$242,035	\$224,553	\$172,155
Per Capita Revenue:	\$70	\$255	\$195
Per Capita Expenditures:	\$70	\$236	\$180
Revenues over (under) Expenditures:	-\$889	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	129.68%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$313,882	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$91	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$241,343	\$146,999	\$
Total Unrestricted Net Assets:	\$72,539	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Ela Township and Road & Bridge		
Unit Code:	049/060/01	County:	Lake
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,523,960		
Equalized Assessed Valuation:	\$2,132,519,427		
Population:	42,654		
Employees:			
Full Time:			19
Part Time:			17
Salaries Paid:			\$1,479,532

#### Blended Component Units

Number Submitted = 2  
 Cemetary  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,341,272	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$125	\$128	\$63
Revenue Collected During FY 15:	\$3,993,686	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$4,468,405	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$94	\$124	\$65
Per Capita Expenditures:	\$105	\$104	\$61
Revenues over (under) Expenditures:	-\$474,719	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	108.91%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$4,866,553	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$114	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,623,137	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$2,243,416	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## 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 15:	\$137,085	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$471	\$379	\$270
Revenue Collected During FY 15:	\$163,276	\$239,620	\$189,395
Expenditures During FY 15:	\$150,189	\$224,553	\$172,155
Per Capita Revenue:	\$561	\$255	\$195
Per Capita Expenditures:	\$516	\$236	\$180
Revenues over (under) Expenditures:	\$13,087	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	99.99%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$150,172	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$516	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$150,172	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$25,202	\$41,603	\$
Per Capita Debt:	\$87	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 023/040/01 County: Edgar

Fiscal Year End: 3/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$249,252

Equalized Assessed Valuation: \$11,699,942

Population: 646

Employees:

Full Time:

Part Time: 14

Salaries Paid: \$23,630

#### 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 15:	\$399,222	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$618	\$379	\$270
Revenue Collected During FY 15:	\$118,443	\$239,620	\$189,395
Expenditures During FY 15:	\$141,646	\$224,553	\$172,155
Per Capita Revenue:	\$183	\$255	\$195
Per Capita Expenditures:	\$219	\$236	\$180
Revenues over (under) Expenditures:	-\$23,203	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	265.46%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$376,019	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$582	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$376,019	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$59,653	\$41,603	\$
Per Capita Debt:	\$92	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 062/060/01 County: Mcdonough

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$221,060

Equalized Assessed Valuation: \$7,671,623

Population: 250

Employees:

    Full Time: 1

    Part Time: 11

    Salaries Paid: \$40,540

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$107,770	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$431	\$379	\$270
Revenue Collected During FY 15:	\$76,564	\$239,620	\$189,395
Expenditures During FY 15:	\$91,854	\$224,553	\$172,155
Per Capita Revenue:	\$306	\$255	\$195
Per Capita Expenditures:	\$367	\$236	\$180
Revenues over (under) Expenditures:	-\$15,290	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	100.68%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$92,480	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$370	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$92,480	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Elgin Township and Road & Bridge		
Unit Code:	045/080/01	County:	Kane
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,670,681		
Equalized Assessed Valuation:	\$1,589,871,467		
Population:	100,922		
Employees:			
Full Time:			14
Part Time:			8
Salaries Paid:			\$851,836

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,708,176	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$17	\$128	\$63
Revenue Collected During FY 15:	\$2,841,798	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,648,404	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$28	\$124	\$65
Per Capita Expenditures:	\$26	\$104	\$61
Revenues over (under) Expenditures:	\$193,394	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	71.80%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,901,570	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$19	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,901,569	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$49,780	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Eliza Township and Road & Bridge		
Unit Code:	066/030/01	County:	Mercer
Fiscal Year End:	3/29/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$460,319		
Equalized Assessed Valuation:	\$7,983,263		
Population:	425		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$33,852		

#### 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 15:	\$281,813	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$663	\$379	\$270
Revenue Collected During FY 15:	\$85,512	\$239,620	\$189,395
Expenditures During FY 15:	\$194,974	\$224,553	\$172,155
Per Capita Revenue:	\$201	\$255	\$195
Per Capita Expenditures:	\$459	\$236	\$180
Revenues over (under) Expenditures:	-\$109,462	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	88.40%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$172,351	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$406	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,738	\$146,999	\$
Total Unrestricted Net Assets:	\$184,857	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elizabeth Township and Road & Bridge		
Unit Code:	043/070/01	County:	Jo Daviess
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$460,599		
Equalized Assessed Valuation:	\$23,567,341		
Population:	1,070		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$46,121	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$395,550	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$370	\$379	\$270
Revenue Collected During FY 15:	\$260,213	\$239,620	\$189,395
Expenditures During FY 15:	\$197,602	\$224,553	\$172,155
Per Capita Revenue:	\$243	\$255	\$195
Per Capita Expenditures:	\$185	\$236	\$180
Revenues over (under) Expenditures:	\$62,611	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	203.43%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$401,976	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$376	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$395,886	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$165,000	\$41,603	\$
Per Capita Debt:	\$154	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,913**

Equalized Assessed Valuation: **\$12,373,808**

Population: **2,004**

Employees:

    Full Time: **5**

    Part Time: **6**

    Salaries Paid: **\$36,155**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$51,235	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$26	\$379	\$270
Revenue Collected During FY 15:	\$197,975	\$239,620	\$189,395
Expenditures During FY 15:	\$181,486	\$224,553	\$172,155
Per Capita Revenue:	\$99	\$255	\$195
Per Capita Expenditures:	\$91	\$236	\$180
Revenues over (under) Expenditures:	\$16,489	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	37.32%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$67,724	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$34	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$91,891	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Elk Grove Township and Road & Bridge		
Unit Code:	016/060/01	County:	Cook
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,972,483		
Equalized Assessed Valuation:	\$3,128,226,831		
Population:	92,869		
Employees:			
Full Time:	15		
Part Time:	30		
Salaries Paid:	\$951,538		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,411,623	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$48	\$128	\$63
Revenue Collected During FY 15:	\$3,631,607	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,801,853	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$39	\$124	\$65
Per Capita Expenditures:	\$30	\$104	\$61
Revenues over (under) Expenditures:	\$829,754	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	187.07%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$5,241,377	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$56	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$759,895	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$4,383,983	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$64,850	\$761,643	\$
Per Capita Debt:	\$1	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$926,459	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$10	\$20	\$
Revenue Collected During FY 15:	\$100,940	\$109,954	\$
Expenditures During FY 15:	\$70,195	\$93,740	\$
Per Capita Revenue:	\$1	\$3	\$
Per Capita Expenditures:	\$1	\$3	\$
Operating Income (loss):	\$30,745	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	1363.64%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$957,204	\$607,060	\$
Per Capita Ending Retained Earnings:	\$10	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elk Prairie Township and Road & Bridge		
Unit Code:	041/050/01	County:	Jefferson
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$74,490		
Equalized Assessed Valuation:	\$11,311,949		
Population:	725		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$25,578	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$289,964	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$400	\$379	\$270
Revenue Collected During FY 15:	\$83,783	\$239,620	\$189,395
Expenditures During FY 15:	\$59,545	\$224,553	\$172,155
Per Capita Revenue:	\$116	\$255	\$195
Per Capita Expenditures:	\$82	\$236	\$180
Revenues over (under) Expenditures:	\$24,238	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	527.67%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$314,202	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$433	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$243,934	\$146,999	\$
Total Unrestricted Net Assets:	\$144,366	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elkhart Township and Road & Bridge		
Unit Code:	054/070/01	County:	Logan
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$196,175		
Equalized Assessed Valuation:	\$25,263,645		
Population:	582		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$71,636		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$180,951	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$311	\$379	\$270
Revenue Collected During FY 15:	\$136,081	\$239,620	\$189,395
Expenditures During FY 15:	\$153,034	\$224,553	\$172,155
Per Capita Revenue:	\$234	\$255	\$195
Per Capita Expenditures:	\$263	\$236	\$180
Revenues over (under) Expenditures:	-\$16,953	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	107.16%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$163,998	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$282	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$163,998	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 005/030/01 County: Brown

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$204,378

Equalized Assessed Valuation: \$4,357,114

Population: 285

Employees:

    Full Time: 8

    Part Time: 6

    Salaries Paid: \$36,258

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$154,800	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$543	\$379	\$270
Revenue Collected During FY 15:	\$82,080	\$239,620	\$189,395
Expenditures During FY 15:	\$81,328	\$224,553	\$172,155
Per Capita Revenue:	\$288	\$255	\$195
Per Capita Expenditures:	\$285	\$236	\$180
Revenues over (under) Expenditures:	\$752	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	191.27%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$155,552	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$546	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$155,553	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$142,952**

Equalized Assessed Valuation: **\$6,477,262**

Population: **300**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$24,260**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$111,704	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$372	\$379	\$270
Revenue Collected During FY 15:	\$136,124	\$239,620	\$189,395
Expenditures During FY 15:	\$87,610	\$224,553	\$172,155
Per Capita Revenue:	\$454	\$255	\$195
Per Capita Expenditures:	\$292	\$236	\$180
Revenues over (under) Expenditures:	\$48,514	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	182.88%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$160,218	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$534	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$160,218	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$17,437	\$41,603	\$
Per Capita Debt:	\$58	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 001/070/01 County: Adams

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$705,581

Equalized Assessed Valuation: \$77,693,579

Population: 2,855

Employees:

    Full Time: 1

    Part Time: 6

    Salaries Paid: \$48,720

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$400,159	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$140	\$379	\$270
Revenue Collected During FY 15:	\$333,874	\$239,620	\$189,395
Expenditures During FY 15:	\$304,581	\$224,553	\$172,155
Per Capita Revenue:	\$117	\$255	\$195
Per Capita Expenditures:	\$107	\$236	\$180
Revenues over (under) Expenditures:	\$29,293	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	141.00%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$429,452	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$150	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$287,285	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Ellison Township and Road & Bridge		
Unit Code:	094/030/01	County:	Warren
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$405,056		
Equalized Assessed Valuation:	\$12,932,759		
Population:	309		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$50,995		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$333,235	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,078	\$379	\$270
Revenue Collected During FY 15:	\$179,271	\$239,620	\$189,395
Expenditures During FY 15:	\$173,823	\$224,553	\$172,155
Per Capita Revenue:	\$580	\$255	\$195
Per Capita Expenditures:	\$563	\$236	\$180
Revenues over (under) Expenditures:	\$5,448	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	194.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$338,683	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,096	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$267,805	\$146,999	\$
Total Unrestricted Net Assets:	\$70,878	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$60,213	\$41,603	\$
Per Capita Debt:	\$195	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 029/080/01 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$51,046

Equalized Assessed Valuation: \$1,690,804

Population: 155

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$6,130

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$68,535	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$442	\$379	\$270
Revenue Collected During FY 15:	\$31,473	\$239,620	\$189,395
Expenditures During FY 15:	\$33,719	\$224,553	\$172,155
Per Capita Revenue:	\$203	\$255	\$195
Per Capita Expenditures:	\$218	\$236	\$180
Revenues over (under) Expenditures:	-\$2,246	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	196.59%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$66,289	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$428	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$53,139	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$11,878	\$41,603	\$
Per Capita Debt:	\$77	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elm Grove Township and Road & Bridge		
Unit Code:	090/060/01	County:	Tazewell
Fiscal Year End:	2/28/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$459,700		
Equalized Assessed Valuation:	\$91,824,915		
Population:	3,000		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$91,756	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$303,234	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$101	\$379	\$270
Revenue Collected During FY 15:	\$344,984	\$239,620	\$189,395
Expenditures During FY 15:	\$276,178	\$224,553	\$172,155
Per Capita Revenue:	\$115	\$255	\$195
Per Capita Expenditures:	\$92	\$236	\$180
Revenues over (under) Expenditures:	\$68,806	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	134.71%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$372,040	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$124	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$372,037	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elm River Township and Road & Bridge		
Unit Code:	096/060/01	County:	Wayne
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$152,860		
Equalized Assessed Valuation:	\$4,363,503		
Population:	276		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$27,215		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$221,008	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$801	\$379	\$270
Revenue Collected During FY 15:	\$175,834	\$239,620	\$189,395
Expenditures During FY 15:	\$152,850	\$224,553	\$172,155
Per Capita Revenue:	\$637	\$255	\$195
Per Capita Expenditures:	\$554	\$236	\$180
Revenues over (under) Expenditures:	\$22,984	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	159.63%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$243,992	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$884	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$208,878	\$29,665	\$
Total Unreserved Funds:	\$35,114	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elmira Township and Road & Bridge		
Unit Code:	087/010/01	County:	Stark
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$149,635		
Equalized Assessed Valuation:	\$7,792,708		
Population:	390		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$41,742	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$136,619	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$350	\$379	\$270
Revenue Collected During FY 15:	\$149,324	\$239,620	\$189,395
Expenditures During FY 15:	\$123,720	\$224,553	\$172,155
Per Capita Revenue:	\$383	\$255	\$195
Per Capita Expenditures:	\$317	\$236	\$180
Revenues over (under) Expenditures:	\$25,604	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	131.12%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$162,223	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$416	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$163,697	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **072/040/01** County: **Peoria**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$776,865**

Equalized Assessed Valuation: **\$45,622,163**

Population: **2,598**

Employees:

    Full Time: **1**

    Part Time: **17**

    Salaries Paid: **\$50,331**

#### 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 15:	\$379,536	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$146	\$379	\$270
Revenue Collected During FY 15:	\$327,472	\$239,620	\$189,395
Expenditures During FY 15:	\$326,564	\$224,553	\$172,155
Per Capita Revenue:	\$126	\$255	\$195
Per Capita Expenditures:	\$126	\$236	\$180
Revenues over (under) Expenditures:	\$908	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	116.50%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$380,444	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$146	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$380,444	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elsah Township and Road & Bridge		
Unit Code:	042/010/01	County:	Jersey
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$287,755		
Equalized Assessed Valuation:	\$35,120,028		
Population:	2,425		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$48,020	

#### Blended Component Units

Number Submitted = 2  
 Bridge Construction  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$194,544	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$80	\$379	\$270
Revenue Collected During FY 15:	\$170,392	\$239,620	\$189,395
Expenditures During FY 15:	\$154,607	\$224,553	\$172,155
Per Capita Revenue:	\$70	\$255	\$195
Per Capita Expenditures:	\$64	\$236	\$180
Revenues over (under) Expenditures:	\$15,785	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	136.04%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$210,329	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$87	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$210,330	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$84,095	\$41,603	\$
Per Capita Debt:	\$35	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Elwood Township and Road & Bridge		
Unit Code:	092/060/01	County:	Vermilion
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$191,020		
Equalized Assessed Valuation:	\$16,345,903		
Population:	1,800		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$41,737		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$161,654	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$90	\$379	\$270
Revenue Collected During FY 15:	\$132,397	\$239,620	\$189,395
Expenditures During FY 15:	\$130,203	\$224,553	\$172,155
Per Capita Revenue:	\$74	\$255	\$195
Per Capita Expenditures:	\$72	\$236	\$180
Revenues over (under) Expenditures:	\$2,194	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	125.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$163,848	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$91	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$163,848	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Embarrass Township and Road & Bridge		
Unit Code:	023/050/01	County:	Edgar
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$162,298		
Equalized Assessed Valuation:	\$15,966,469		
Population:	620		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$34,865	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$382,876	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$618	\$379	\$270
Revenue Collected During FY 15:	\$119,505	\$239,620	\$189,395
Expenditures During FY 15:	\$105,971	\$224,553	\$172,155
Per Capita Revenue:	\$193	\$255	\$195
Per Capita Expenditures:	\$171	\$236	\$180
Revenues over (under) Expenditures:	\$13,534	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	374.07%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$396,410	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$639	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 054/080/01 County: Logan

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$360,581

Equalized Assessed Valuation: \$14,923,046

Population: 1,000

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$27,281

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$317,239	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$317	\$379	\$270
Revenue Collected During FY 15:	\$136,173	\$239,620	\$189,395
Expenditures During FY 15:	\$89,025	\$224,553	\$172,155
Per Capita Revenue:	\$136	\$255	\$195
Per Capita Expenditures:	\$89	\$236	\$180
Revenues over (under) Expenditures:	\$47,148	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	310.14%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$276,100	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$276	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$276,100	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Emma Township and Road & Bridge		
Unit Code:	097/030/01	County:	White
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$298,000		
Equalized Assessed Valuation:	\$8,852,355		
Population:	387		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$27,806		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$298,302	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$771	\$379	\$270
Revenue Collected During FY 15:	\$133,084	\$239,620	\$189,395
Expenditures During FY 15:	\$243,302	\$224,553	\$172,155
Per Capita Revenue:	\$344	\$255	\$195
Per Capita Expenditures:	\$629	\$236	\$180
Revenues over (under) Expenditures:	-\$110,218	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	137.05%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$333,447	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$862	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$271,702	\$146,999	\$
Total Unrestricted Net Assets:	\$28,904	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$154,743	\$41,603	\$
Per Capita Debt:	\$400	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Emmet Township and Road & Bridge		
Unit Code:	062/070/01	County:	Mcdonough
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$226,941		
Equalized Assessed Valuation:	\$22,313,920		
Population:	1,288		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$83,189		

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$299,602	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$233	\$379	\$270
Revenue Collected During FY 15:	\$227,798	\$239,620	\$189,395
Expenditures During FY 15:	\$263,708	\$224,553	\$172,155
Per Capita Revenue:	\$177	\$255	\$195
Per Capita Expenditures:	\$205	\$236	\$180
Revenues over (under) Expenditures:	-\$35,910	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	99.99%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$263,692	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$205	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$263,692	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 064/160/01 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$526,240

Equalized Assessed Valuation: \$78,283,500

Population: 4,200

Employees:

    Full Time: 1

    Part Time: 19

    Salaries Paid: \$85,714

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,220	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$3	\$379	\$270
Revenue Collected During FY 15:	\$377,492	\$239,620	\$189,395
Expenditures During FY 15:	\$341,347	\$224,553	\$172,155
Per Capita Revenue:	\$90	\$255	\$195
Per Capita Expenditures:	\$81	\$236	\$180
Revenues over (under) Expenditures:	\$36,145	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	13.88%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$47,365	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$11	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$41,392	\$146,999	\$
Total Unrestricted Net Assets:	\$108,885	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,021	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 097/040/01 County: White

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$130,000

Equalized Assessed Valuation: \$8,214,068

Population: 905

Employees:

    Full Time: 8

    Part Time: 2

    Salaries Paid: \$33,847

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$335,233	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$370	\$379	\$270
Revenue Collected During FY 15:	\$116,150	\$239,620	\$189,395
Expenditures During FY 15:	\$75,549	\$224,553	\$172,155
Per Capita Revenue:	\$128	\$255	\$195
Per Capita Expenditures:	\$83	\$236	\$180
Revenues over (under) Expenditures:	\$40,601	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	497.47%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$375,834	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$415	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$375,834	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Engelmann Township and Road & Bridge		
Unit Code:	088/060/01	County:	St. Clair
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$454,340		
Equalized Assessed Valuation:	\$17,145,678		
Population:	726		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$91,866		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$265,523	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$366	\$379	\$270
Revenue Collected During FY 15:	\$222,328	\$239,620	\$189,395
Expenditures During FY 15:	\$244,743	\$224,553	\$172,155
Per Capita Revenue:	\$306	\$255	\$195
Per Capita Expenditures:	\$337	\$236	\$180
Revenues over (under) Expenditures:	-\$22,415	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	99.33%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$243,108	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$335	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$209,405	\$146,999	\$
Total Unrestricted Net Assets:	\$33,703	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 042/020/01 County: Jersey

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$201,000

Equalized Assessed Valuation: \$11,542,876

Population: 485

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$35,501

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$213,617	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$440	\$379	\$270
Revenue Collected During FY 15:	\$105,235	\$239,620	\$189,395
Expenditures During FY 15:	\$99,759	\$224,553	\$172,155
Per Capita Revenue:	\$217	\$255	\$195
Per Capita Expenditures:	\$206	\$236	\$180
Revenues over (under) Expenditures:	\$5,476	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	219.62%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$219,093	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$452	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,000	\$146,999	\$
Total Unrestricted Net Assets:	\$139,937	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Eppards Point Township and Road & Bridge		
Unit Code:	053/080/01	County:	Livingston
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$238,550		
Equalized Assessed Valuation:	\$14,067,544		
Population:	670		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$44,027	

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$326,044	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$487	\$379	\$270
Revenue Collected During FY 15:	\$95,011	\$239,620	\$189,395
Expenditures During FY 15:	\$100,457	\$224,553	\$172,155
Per Capita Revenue:	\$142	\$255	\$195
Per Capita Expenditures:	\$150	\$236	\$180
Revenues over (under) Expenditures:	-\$5,446	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	319.14%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$320,598	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$479	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$320,598	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 030/040/01 County: Gallatin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$111,420

Equalized Assessed Valuation: \$6,906,022

Population: 755

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$41,140

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$75,850	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$100	\$379	\$270
Revenue Collected During FY 15:	\$76,755	\$239,620	\$189,395
Expenditures During FY 15:	\$66,875	\$224,553	\$172,155
Per Capita Revenue:	\$102	\$255	\$195
Per Capita Expenditures:	\$89	\$236	\$180
Revenues over (under) Expenditures:	\$9,880	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	128.19%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$85,730	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$114	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$85,730	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Erie Township and Road & Bridge		
Unit Code:	098/040/01	County:	Whiteside
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$392,300		
Equalized Assessed Valuation:	\$26,525,486		
Population:	2,031		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$18,387	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$310,632	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$153	\$379	\$270
Revenue Collected During FY 15:	\$108,333	\$239,620	\$189,395
Expenditures During FY 15:	\$130,760	\$224,553	\$172,155
Per Capita Revenue:	\$53	\$255	\$195
Per Capita Expenditures:	\$64	\$236	\$180
Revenues over (under) Expenditures:	-\$22,427	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	220.41%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$288,205	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$142	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$287,435	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Erienna Township and Road & Bridge		
Unit Code:	032/030/01	County:	Grundy
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$366,961		
Equalized Assessed Valuation:	\$61,028,969		
Population:	2,217		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$41,900	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,388,273	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$626	\$379	\$270
Revenue Collected During FY 15:	\$312,799	\$239,620	\$189,395
Expenditures During FY 15:	\$216,890	\$224,553	\$172,155
Per Capita Revenue:	\$141	\$255	\$195
Per Capita Expenditures:	\$98	\$236	\$180
Revenues over (under) Expenditures:	\$95,909	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	684.30%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,484,182	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$669	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,353,524	\$146,999	\$
Total Unrestricted Net Assets:	\$130,658	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Erin Township and Road & Bridge		
Unit Code:	089/030/01	County:	Stephenson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$124,850		
Equalized Assessed Valuation:	\$9,495,557		
Population:	405		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$47,038		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$176,746	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$436	\$379	\$270
Revenue Collected During FY 15:	\$165,034	\$239,620	\$189,395
Expenditures During FY 15:	\$154,395	\$224,553	\$172,155
Per Capita Revenue:	\$407	\$255	\$195
Per Capita Expenditures:	\$381	\$236	\$180
Revenues over (under) Expenditures:	\$10,639	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	121.37%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$187,385	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$463	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112,965	\$146,999	\$
Total Unrestricted Net Assets:	\$74,420	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$17,404	\$41,603	\$
Per Capita Debt:	\$43	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Esmen Township and Road & Bridge		
Unit Code:	053/090/01	County:	Livingston
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$319,159		
Equalized Assessed Valuation:	\$14,082,415		
Population:	300		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$40,580		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$320,392	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,068	\$379	\$270
Revenue Collected During FY 15:	\$334,680	\$239,620	\$189,395
Expenditures During FY 15:	\$142,334	\$224,553	\$172,155
Per Capita Revenue:	\$1,116	\$255	\$195
Per Capita Expenditures:	\$474	\$236	\$180
Revenues over (under) Expenditures:	\$192,346	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	360.24%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$512,738	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,709	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$154,052	\$146,999	\$
Total Unrestricted Net Assets:	\$358,684	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$61,567	\$41,603	\$
Per Capita Debt:	\$205	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## 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 15:	\$106,066	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$170	\$379	\$270
Revenue Collected During FY 15:	\$165,508	\$239,620	\$189,395
Expenditures During FY 15:	\$151,767	\$224,553	\$172,155
Per Capita Revenue:	\$265	\$255	\$195
Per Capita Expenditures:	\$243	\$236	\$180
Revenues over (under) Expenditures:	\$13,741	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	78.94%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$119,807	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$192	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$104,194	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$15,612	\$41,603	\$
Per Capita Debt:	\$25	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Essex Township and Road & Bridge		
Unit Code:	046/030/01	County:	Kankakee
Fiscal Year End:	3/31/2015		
Accounting Method:	Combination		
Appropriation or Budget:	\$179,436		
Equalized Assessed Valuation:	\$26,944,984		
Population:	1,480		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$32,584	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$214,418	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$145	\$379	\$270
Revenue Collected During FY 15:	\$166,073	\$239,620	\$189,395
Expenditures During FY 15:	\$191,503	\$224,553	\$172,155
Per Capita Revenue:	\$112	\$255	\$195
Per Capita Expenditures:	\$129	\$236	\$180
Revenues over (under) Expenditures:	-\$25,430	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	99.00%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$189,579	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$128	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$137,204	\$146,999	\$
Total Unrestricted Net Assets:	\$52,375	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,031,432**

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

Population: **1,322**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$45,510**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$406,582	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$308	\$379	\$270
Revenue Collected During FY 15:	\$848,903	\$239,620	\$189,395
Expenditures During FY 15:	\$846,650	\$224,553	\$172,155
Per Capita Revenue:	\$642	\$255	\$195
Per Capita Expenditures:	\$640	\$236	\$180
Revenues over (under) Expenditures:	\$2,253	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	48.29%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$408,835	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$309	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$288,349	\$146,999	\$
Total Unrestricted Net Assets:	\$67,637	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Ewing Township and Road & Bridge	
Unit Code:	028/070/01	County: Franklin
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$257,070	
Equalized Assessed Valuation:	\$14,620,636	
Population:	1,391	
Employees:		
Full Time:	3	
Part Time:		
Salaries Paid:	\$91,863	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$356,601	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$256	\$379	\$270
Revenue Collected During FY 15:	\$186,855	\$239,620	\$189,395
Expenditures During FY 15:	\$216,918	\$224,553	\$172,155
Per Capita Revenue:	\$134	\$255	\$195
Per Capita Expenditures:	\$156	\$236	\$180
Revenues over (under) Expenditures:	-\$30,063	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	150.54%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$326,538	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$235	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$259,108	\$146,999	\$
Total Unrestricted Net Assets:	\$67,430	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fairfield Township and Road & Bridge	
Unit Code:	006/070/01	County: Bureau
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$161,080	
Equalized Assessed Valuation:	\$8,892,214	
Population:	375	
Employees:		
Full Time:		
Part Time:	10	
Salaries Paid:	\$29,670	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$93,488	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$249	\$379	\$270
Revenue Collected During FY 15:	\$103,916	\$239,620	\$189,395
Expenditures During FY 15:	\$81,091	\$224,553	\$172,155
Per Capita Revenue:	\$277	\$255	\$195
Per Capita Expenditures:	\$216	\$236	\$180
Revenues over (under) Expenditures:	\$22,825	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	143.44%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$116,313	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$310	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$63,302	\$29,665	\$
Total Unreserved Funds:	\$53,007	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fairhaven Township and Road & Bridge	
Unit Code:	008/030/01	County: Carroll
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$489,400	
Equalized Assessed Valuation:	\$15,044,813	
Population:	910	
Employees:		
Full Time:	1	
Part Time:	9	
Salaries Paid:	\$60,285	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$343,634	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$378	\$379	\$270
Revenue Collected During FY 15:	\$255,300	\$239,620	\$189,395
Expenditures During FY 15:	\$281,068	\$224,553	\$172,155
Per Capita Revenue:	\$281	\$255	\$195
Per Capita Expenditures:	\$309	\$236	\$180
Revenues over (under) Expenditures:	-\$25,768	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	113.09%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$317,866	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$349	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$317,866	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 075/070/01 County: Pike

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$203,595

Equalized Assessed Valuation: \$5,582,650

Population: 265

Employees:

    Full Time: 1

    Part Time: 3

    Salaries Paid: \$23,330

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$103,621	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$391	\$379	\$270
Revenue Collected During FY 15:	\$74,364	\$239,620	\$189,395
Expenditures During FY 15:	\$84,261	\$224,553	\$172,155
Per Capita Revenue:	\$281	\$255	\$195
Per Capita Expenditures:	\$318	\$236	\$180
Revenues over (under) Expenditures:	-\$9,897	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	111.23%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$93,724	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$354	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,140	\$146,999	\$
Total Unrestricted Net Assets:	\$16,584	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$24,932	\$41,603	\$
Per Capita Debt:	\$94	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fairview Township and Road & Bridge		
Unit Code:	029/090/01	County:	Fulton
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$500,850		
Equalized Assessed Valuation:	\$13,233,400		
Population:	698		
Employees:			
Full Time:	7		
Part Time:			
Salaries Paid:	\$24,025		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$462,697	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$663	\$379	\$270
Revenue Collected During FY 15:	\$201,138	\$239,620	\$189,395
Expenditures During FY 15:	\$135,976	\$224,553	\$172,155
Per Capita Revenue:	\$288	\$255	\$195
Per Capita Expenditures:	\$195	\$236	\$180
Revenues over (under) Expenditures:	\$65,162	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	388.20%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$527,859	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$756	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$250,845	\$146,999	\$
Total Unrestricted Net Assets:	\$277,014	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 001/080/01 County: Adams

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$272,398

Equalized Assessed Valuation: \$10,086,416

Population: 500

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$29,643

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$418,921	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$838	\$379	\$270
Revenue Collected During FY 15:	\$140,937	\$239,620	\$189,395
Expenditures During FY 15:	\$84,406	\$224,553	\$172,155
Per Capita Revenue:	\$282	\$255	\$195
Per Capita Expenditures:	\$169	\$236	\$180
Revenues over (under) Expenditures:	\$56,531	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	563.29%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$475,452	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$951	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$214,619	\$29,665	\$
Total Unreserved Funds:	\$260,833	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 050/110/01 County: Lasalle

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$222,325

Equalized Assessed Valuation: \$20,472,212

Population: 850

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$48,180

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$125,333	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$147	\$379	\$270
Revenue Collected During FY 15:	\$261,942	\$239,620	\$189,395
Expenditures During FY 15:	\$282,064	\$224,553	\$172,155
Per Capita Revenue:	\$308	\$255	\$195
Per Capita Expenditures:	\$332	\$236	\$180
Revenues over (under) Expenditures:	-\$20,122	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	37.30%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$105,211	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$124	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,206	\$146,999	\$
Total Unrestricted Net Assets:	\$42,753	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$224,697	\$41,603	\$
Per Capita Debt:	\$264	\$33	\$
General Obligation Debt over EAV:	0.27%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 083/120/01 County: Sangamon

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$489,288

Equalized Assessed Valuation: \$

Population: 5,700

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$74,229

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$995,160	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$175	\$379	\$270
Revenue Collected During FY 15:	\$523,740	\$239,620	\$189,395
Expenditures During FY 15:	\$483,824	\$224,553	\$172,155
Per Capita Revenue:	\$92	\$255	\$195
Per Capita Expenditures:	\$85	\$236	\$180
Revenues over (under) Expenditures:	\$39,916	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	213.94%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,035,076	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$182	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$792,614	\$29,665	\$
Total Unreserved Funds:	\$292,865	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,000	\$41,603	\$
Per Capita Debt:	\$7	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 050/120/01 County: Lasalle

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$529,900

Equalized Assessed Valuation: \$27,536,087

Population: 1,010

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$39,944

**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 15:	\$208,671	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$207	\$379	\$270
Revenue Collected During FY 15:	\$169,225	\$239,620	\$189,395
Expenditures During FY 15:	\$116,181	\$224,553	\$172,155
Per Capita Revenue:	\$168	\$255	\$195
Per Capita Expenditures:	\$115	\$236	\$180
Revenues over (under) Expenditures:	\$53,044	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	225.26%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$261,715	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$259	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$261,715	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 029/100/01 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$300,350

Equalized Assessed Valuation: \$7,236,319

Population: 400

Employees:

    Full Time: 1

    Part Time: 5

    Salaries Paid: \$19,240

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$111,754	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$279	\$379	\$270
Revenue Collected During FY 15:	\$107,376	\$239,620	\$189,395
Expenditures During FY 15:	\$103,538	\$224,553	\$172,155
Per Capita Revenue:	\$268	\$255	\$195
Per Capita Expenditures:	\$259	\$236	\$180
Revenues over (under) Expenditures:	\$3,838	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	111.64%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$115,592	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$289	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$115,592	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Farmington Township and Road & Bridge		
Unit Code:	029/110/01	County:	Fulton
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$696,150		
Equalized Assessed Valuation:	\$40,135,809		
Population:	3,350		
Employees:			
Full Time:	2		
Part Time:	11		
Salaries Paid:	\$86,298		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$535,924	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$160	\$379	\$270
Revenue Collected During FY 15:	\$311,250	\$239,620	\$189,395
Expenditures During FY 15:	\$330,610	\$224,553	\$172,155
Per Capita Revenue:	\$93	\$255	\$195
Per Capita Expenditures:	\$99	\$236	\$180
Revenues over (under) Expenditures:	-\$19,360	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	156.25%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$516,564	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$154	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,559	\$146,999	\$
Total Unrestricted Net Assets:	\$470,005	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$16,845	\$41,603	\$
Per Capita Debt:	\$5	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 041/060/01 County: Jefferson

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$277,210

Equalized Assessed Valuation: \$6,102,895

Population: 567

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$17,477

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$319,049	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$563	\$379	\$270
Revenue Collected During FY 15:	\$85,767	\$239,620	\$189,395
Expenditures During FY 15:	\$67,034	\$224,553	\$172,155
Per Capita Revenue:	\$151	\$255	\$195
Per Capita Expenditures:	\$118	\$236	\$180
Revenues over (under) Expenditures:	\$18,733	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	503.90%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$337,782	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$596	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$337,781	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 053/100/01 County: Livingston

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$124,201

Equalized Assessed Valuation: \$7,992,597

Population: 271

Employees:

    Full Time: 15

    Part Time:

    Salaries Paid: \$26,822

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$102,340	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$378	\$379	\$270
Revenue Collected During FY 15:	\$151,829	\$239,620	\$189,395
Expenditures During FY 15:	\$106,476	\$224,553	\$172,155
Per Capita Revenue:	\$560	\$255	\$195
Per Capita Expenditures:	\$393	\$236	\$180
Revenues over (under) Expenditures:	\$45,353	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	138.71%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$147,693	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$545	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,666	\$146,999	\$
Total Unrestricted Net Assets:	\$26,596	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fayetteville Township and Road & Bridge		
Unit Code:	088/070/01	County:	St. Clair
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$391,677		
Equalized Assessed Valuation:	\$22,256,222		
Population:	1,600		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$62,913	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$479,525	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$300	\$379	\$270
Revenue Collected During FY 15:	\$202,522	\$239,620	\$189,395
Expenditures During FY 15:	\$147,194	\$224,553	\$172,155
Per Capita Revenue:	\$127	\$255	\$195
Per Capita Expenditures:	\$92	\$236	\$180
Revenues over (under) Expenditures:	\$55,328	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	363.37%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$534,853	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$334	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$403,187	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Felix Township and Road & Bridge		
Unit Code:	032/040/01	County:	Grundy
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$486,300		
Equalized Assessed Valuation:	\$108,895,861		
Population:	4,427		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$79,568	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$592,733	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$134	\$379	\$270
Revenue Collected During FY 15:	\$335,774	\$239,620	\$189,395
Expenditures During FY 15:	\$347,271	\$224,553	\$172,155
Per Capita Revenue:	\$76	\$255	\$195
Per Capita Expenditures:	\$78	\$236	\$180
Revenues over (under) Expenditures:	-\$11,497	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	167.37%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$581,236	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$131	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$450,997	\$146,999	\$
Total Unrestricted Net Assets:	\$130,239	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fenton Township and Road & Bridge		
Unit Code:	098/050/01	County:	Whiteside
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$118,303		
Equalized Assessed Valuation:	\$12,603,282		
Population:	572		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$32,450	

#### 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 15:	\$187,263	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$327	\$379	\$270
Revenue Collected During FY 15:	\$107,008	\$239,620	\$189,395
Expenditures During FY 15:	\$104,768	\$224,553	\$172,155
Per Capita Revenue:	\$187	\$255	\$195
Per Capita Expenditures:	\$183	\$236	\$180
Revenues over (under) Expenditures:	\$2,240	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	180.88%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$189,503	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$331	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$189,504	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$15,402	\$41,603	\$
Per Capita Debt:	\$27	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **042/030/01** County: **Jersey**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$153,000**

Equalized Assessed Valuation: **\$100,000**

Population: **650**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$30,400**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$124,682	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$192	\$379	\$270
Revenue Collected During FY 15:	\$100,000	\$239,620	\$189,395
Expenditures During FY 15:	\$41,000	\$224,553	\$172,155
Per Capita Revenue:	\$154	\$255	\$195
Per Capita Expenditures:	\$63	\$236	\$180
Revenues over (under) Expenditures:	\$59,000	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	448.00%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$183,682	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$283	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$143,800	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Field Township and Road & Bridge		
Unit Code:	041/070/01	County:	Jefferson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$323,609		
Equalized Assessed Valuation:	\$13,954,568		
Population:	1,468		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$61,683		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$242,400	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$165	\$379	\$270
Revenue Collected During FY 15:	\$186,145	\$239,620	\$189,395
Expenditures During FY 15:	\$210,606	\$224,553	\$172,155
Per Capita Revenue:	\$127	\$255	\$195
Per Capita Expenditures:	\$143	\$236	\$180
Revenues over (under) Expenditures:	-\$24,461	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	103.48%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$217,939	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$148	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$213,640	\$146,999	\$
Total Unrestricted Net Assets:	-\$36,266	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$92,657	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$150	\$379	\$270
Revenue Collected During FY 15:	\$35,727	\$239,620	\$189,395
Expenditures During FY 15:	\$38,515	\$224,553	\$172,155
Per Capita Revenue:	\$58	\$255	\$195
Per Capita Expenditures:	\$63	\$236	\$180
Revenues over (under) Expenditures:	-\$2,788	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	233.34%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$89,869	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$146	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Flagg Township and Road & Bridge		
Unit Code:	071/060/01	County:	Ogle
Fiscal Year End:	3/26/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,371,910		
Equalized Assessed Valuation:	\$186,810,288		
Population:	13,626		
Employees:			
Full Time:	5		
Part Time:	11		
Salaries Paid:	\$286,168		

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 15:	\$1,925,447	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$141	\$128	\$63
Revenue Collected During FY 15:	\$1,113,198	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,187,348	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$82	\$124	\$65
Per Capita Expenditures:	\$87	\$104	\$61
Revenues over (under) Expenditures:	-\$74,150	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	155.92%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,851,297	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$136	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,486,582	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$364,715	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Flannigan Township and Road & Bridge		
Unit Code:	033/050/01	County:	Hamilton
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$105,382		
Equalized Assessed Valuation:	\$3,913,022		
Population:	116		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$33,382	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$177,895	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,534	\$379	\$270
Revenue Collected During FY 15:	\$107,433	\$239,620	\$189,395
Expenditures During FY 15:	\$94,232	\$224,553	\$172,155
Per Capita Revenue:	\$926	\$255	\$195
Per Capita Expenditures:	\$812	\$236	\$180
Revenues over (under) Expenditures:	\$13,201	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	202.79%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$191,096	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,647	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$191,096	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Flat Branch Township and Road & Bridge		
Unit Code:	086/060/01	County:	Shelby
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$235,065		
Equalized Assessed Valuation:	\$10,522,708		
Population:	443		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$3,391	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$281,468	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$635	\$379	\$270
Revenue Collected During FY 15:	\$122,072	\$239,620	\$189,395
Expenditures During FY 15:	\$219,757	\$224,553	\$172,155
Per Capita Revenue:	\$276	\$255	\$195
Per Capita Expenditures:	\$496	\$236	\$180
Revenues over (under) Expenditures:	-\$97,685	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	83.63%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$183,783	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$415	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,187	\$146,999	\$
Total Unrestricted Net Assets:	\$102,594	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **075/080/01** County: **Pike**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$65,094**

Equalized Assessed Valuation: **\$2,162,097**

Population: **92**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$16,475**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$94,464	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,027	\$379	\$270
Revenue Collected During FY 15:	\$49,460	\$239,620	\$189,395
Expenditures During FY 15:	\$56,676	\$224,553	\$172,155
Per Capita Revenue:	\$538	\$255	\$195
Per Capita Expenditures:	\$616	\$236	\$180
Revenues over (under) Expenditures:	-\$7,216	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	153.94%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$87,248	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$948	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,681	\$146,999	\$
Total Unrestricted Net Assets:	\$9,567	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Flora Township and Road & Bridge		
Unit Code:	004/050/01	County:	Boone
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$600,000		
Equalized Assessed Valuation:	\$63,644,881		
Population:	2,981		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$85,675	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$885,392	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$297	\$379	\$270
Revenue Collected During FY 15:	\$505,324	\$239,620	\$189,395
Expenditures During FY 15:	\$274,721	\$224,553	\$172,155
Per Capita Revenue:	\$170	\$255	\$195
Per Capita Expenditures:	\$92	\$236	\$180
Revenues over (under) Expenditures:	\$230,603	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	406.23%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,115,995	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$374	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,014,043	\$146,999	\$
Total Unrestricted Net Assets:	\$101,952	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Florence Township and Road & Bridge		
Unit Code:	089/040/01	County:	Stephenson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$616,829		
Equalized Assessed Valuation:	\$28,959,563		
Population:	1,305		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$87,828		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$493,620	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$378	\$379	\$270
Revenue Collected During FY 15:	\$335,662	\$239,620	\$189,395
Expenditures During FY 15:	\$300,857	\$224,553	\$172,155
Per Capita Revenue:	\$257	\$255	\$195
Per Capita Expenditures:	\$231	\$236	\$180
Revenues over (under) Expenditures:	\$34,805	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	175.64%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$528,425	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$405	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$516,011	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **099/050/01** County: **Will**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$219,494**

Equalized Assessed Valuation: **\$30,865,315**

Population: **950**

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 15:	\$96,568	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$102	\$379	\$270
Revenue Collected During FY 15:	\$183,439	\$239,620	\$189,395
Expenditures During FY 15:	\$133,694	\$224,553	\$172,155
Per Capita Revenue:	\$193	\$255	\$195
Per Capita Expenditures:	\$141	\$236	\$180
Revenues over (under) Expenditures:	\$49,745	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	109.44%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$146,313	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$154	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$96,570	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$26,726	\$41,603	\$
Per Capita Debt:	\$28	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 094/040/01 County: Warren

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$224,034

Equalized Assessed Valuation: \$11,452,582

Population: 514

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: \$43,128

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$195,312	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$380	\$379	\$270
Revenue Collected During FY 15:	\$155,414	\$239,620	\$189,395
Expenditures During FY 15:	\$131,646	\$224,553	\$172,155
Per Capita Revenue:	\$302	\$255	\$195
Per Capita Expenditures:	\$256	\$236	\$180
Revenues over (under) Expenditures:	\$23,768	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	166.42%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$219,080	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$426	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$219,080	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$59,547	\$41,603	\$
Per Capita Debt:	\$116	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fon Du Lac Township and Road & Bridge		
Unit Code:	090/070/01	County:	Tazewell
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,005,400		
Equalized Assessed Valuation:	\$280,719,187		
Population:	13,425		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$237,045		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,565,199	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$117	\$379	\$270
Revenue Collected During FY 15:	\$736,826	\$239,620	\$189,395
Expenditures During FY 15:	\$759,285	\$224,553	\$172,155
Per Capita Revenue:	\$55	\$255	\$195
Per Capita Expenditures:	\$57	\$236	\$180
Revenues over (under) Expenditures:	-\$22,459	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	203.18%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,542,740	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$115	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$515,690	\$146,999	\$
Total Unrestricted Net Assets:	\$704,437	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **060/040/01** County: **Mason**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$106,900**

Equalized Assessed Valuation: **\$7,366,997**

Population: **520**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$31,020**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$81,105	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$156	\$379	\$270
Revenue Collected During FY 15:	\$240,831	\$239,620	\$189,395
Expenditures During FY 15:	\$100,754	\$224,553	\$172,155
Per Capita Revenue:	\$463	\$255	\$195
Per Capita Expenditures:	\$194	\$236	\$180
Revenues over (under) Expenditures:	\$140,077	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	219.53%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$221,182	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$425	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$221,182	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,893	\$41,603	\$
Per Capita Debt:	\$9	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 053/110/01 County: Livingston

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$310,575

Equalized Assessed Valuation: \$24,762,813

Population: 1,605

Employees:

    Full Time:

    Part Time: 13

    Salaries Paid: \$42,280

**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 15:	\$504,483	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$314	\$379	\$270
Revenue Collected During FY 15:	\$140,760	\$239,620	\$189,395
Expenditures During FY 15:	\$133,815	\$224,553	\$172,155
Per Capita Revenue:	\$88	\$255	\$195
Per Capita Expenditures:	\$83	\$236	\$180
Revenues over (under) Expenditures:	\$6,945	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	382.19%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$511,428	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$319	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$391,391	\$146,999	\$
Total Unrestricted Net Assets:	\$120,038	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Forreston Township and Road & Bridge		
Unit Code:	071/070/01	County:	Ogle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$583,900		
Equalized Assessed Valuation:	\$29,058,259		
Population:	2,130		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$53,114	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$462,259	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$217	\$379	\$270
Revenue Collected During FY 15:	\$348,608	\$239,620	\$189,395
Expenditures During FY 15:	\$455,122	\$224,553	\$172,155
Per Capita Revenue:	\$164	\$255	\$195
Per Capita Expenditures:	\$214	\$236	\$180
Revenues over (under) Expenditures:	-\$106,514	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	96.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$440,745	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$207	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$358,520	\$146,999	\$
Total Unrestricted Net Assets:	\$82,225	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$85,000	\$41,603	\$
Per Capita Debt:	\$40	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Fort Russell Township and Road & Bridge		
Unit Code:	057/060/01	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,970,546		
Equalized Assessed Valuation:	\$176,203,706		
Population:	8,500		
Employees:			
	Full Time:	6	
	Part Time:	9	
	Salaries Paid:	\$321,634	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,826,741	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$215	\$128	\$63
Revenue Collected During FY 15:	\$1,048,690	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,018,438	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$123	\$124	\$65
Per Capita Expenditures:	\$120	\$104	\$61
Revenues over (under) Expenditures:	\$30,252	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	182.34%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,856,993	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$218	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,065,934	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$791,059	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Foster Township and Road & Bridge		
Unit Code:	057/070/01	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,088,870		
Equalized Assessed Valuation:	\$75,796,839		
Population:	4,091		
Employees:			
Full Time:	3		
Part Time:	3		
Salaries Paid:	\$185,319		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,050,046	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$257	\$379	\$270
Revenue Collected During FY 15:	\$613,713	\$239,620	\$189,395
Expenditures During FY 15:	\$562,411	\$224,553	\$172,155
Per Capita Revenue:	\$150	\$255	\$195
Per Capita Expenditures:	\$137	\$236	\$180
Revenues over (under) Expenditures:	\$51,302	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	195.83%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,101,348	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$269	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$1,101,348	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Foster Township and Road & Bridge		
Unit Code:	058/040/01	County:	Marion
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$176,880		
Equalized Assessed Valuation:	\$9,314,996		
Population:	379		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$35,149	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$320,590	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$846	\$379	\$270
Revenue Collected During FY 15:	\$151,555	\$239,620	\$189,395
Expenditures During FY 15:	\$146,314	\$224,553	\$172,155
Per Capita Revenue:	\$400	\$255	\$195
Per Capita Expenditures:	\$386	\$236	\$180
Revenues over (under) Expenditures:	\$5,241	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	222.69%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$325,831	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$860	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$271,513	\$146,999	\$
Total Unrestricted Net Assets:	\$54,318	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Fountain Bluff Township and Road & Bridge**

Unit Code: 039/060/01 County: Jackson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$134,125

Equalized Assessed Valuation: \$4,538,685

Population: 210

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$12,331

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$89,046	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$424	\$379	\$270
Revenue Collected During FY 15:	\$43,281	\$239,620	\$189,395
Expenditures During FY 15:	\$34,245	\$224,553	\$172,155
Per Capita Revenue:	\$206	\$255	\$195
Per Capita Expenditures:	\$163	\$236	\$180
Revenues over (under) Expenditures:	\$9,036	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	286.41%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$98,082	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$467	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$98,082	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fountain Creek Township and Road & Bridge	
Unit Code:	038/120/01	County: Iroquois
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash	
Appropriation or Budget:	\$267,540	
Equalized Assessed Valuation:	\$134,123,230	
Population:	1,164	
Employees:		
Full Time:	1	
Part Time:	5	
Salaries Paid:	\$52,442	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$249,353	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$214	\$379	\$270
Revenue Collected During FY 15:	\$177,318	\$239,620	\$189,395
Expenditures During FY 15:	\$198,540	\$224,553	\$172,155
Per Capita Revenue:	\$152	\$255	\$195
Per Capita Expenditures:	\$171	\$236	\$180
Revenues over (under) Expenditures:	-\$21,222	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	114.90%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$228,131	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$196	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$228,131	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Fountain Green Township and Road & Bridge	
Unit Code:	034/080/01	County: Hancock
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash	
Appropriation or Budget:	\$142,660	
Equalized Assessed Valuation:	\$8,043,234	
Population:	285	
Employees:		
Full Time:	7	
Part Time:		
Salaries Paid:	\$29,634	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$380,561	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,335	\$379	\$270
Revenue Collected During FY 15:	\$123,598	\$239,620	\$189,395
Expenditures During FY 15:	\$87,731	\$224,553	\$172,155
Per Capita Revenue:	\$434	\$255	\$195
Per Capita Expenditures:	\$308	\$236	\$180
Revenues over (under) Expenditures:	\$35,867	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	474.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$416,428	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,461	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$416,428	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 096/070/01 County: Wayne

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$61,404

Equalized Assessed Valuation: \$4,503,609

Population: 598

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$22,950

#### 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 15:	\$226,421	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$379	\$379	\$270
Revenue Collected During FY 15:	\$121,806	\$239,620	\$189,395
Expenditures During FY 15:	\$111,226	\$224,553	\$172,155
Per Capita Revenue:	\$204	\$255	\$195
Per Capita Expenditures:	\$186	\$236	\$180
Revenues over (under) Expenditures:	\$10,580	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	213.08%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$237,001	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$396	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$185,659	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 040/020/01 County: Jasper

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$213,953

Equalized Assessed Valuation: \$8,032,003

Population: 512

Employees:

    Full Time: 2

    Part Time: 7

    Salaries Paid: \$69,759

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$245,983	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$480	\$379	\$270
Revenue Collected During FY 15:	\$156,822	\$239,620	\$189,395
Expenditures During FY 15:	\$154,496	\$224,553	\$172,155
Per Capita Revenue:	\$306	\$255	\$195
Per Capita Expenditures:	\$302	\$236	\$180
Revenues over (under) Expenditures:	\$2,326	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	160.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$248,309	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$485	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$248,309	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **047/030/01** County: **Kendall**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$437,942**

Equalized Assessed Valuation: **\$56,861,161**

Population: **1,675**

Employees:

**Full Time:** **2**

**Part Time:** **7**

**Salaries Paid:** **\$100,093**

#### 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 15:	\$308,278	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$184	\$379	\$270
Revenue Collected During FY 15:	\$484,261	\$239,620	\$189,395
Expenditures During FY 15:	\$327,963	\$224,553	\$172,155
Per Capita Revenue:	\$289	\$255	\$195
Per Capita Expenditures:	\$196	\$236	\$180
Revenues over (under) Expenditures:	\$156,298	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	141.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$464,576	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$277	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$322,892	\$146,999	\$
Total Unrestricted Net Assets:	\$141,684	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$489,771	\$41,603	\$
Per Capita Debt:	\$292	\$33	\$
General Obligation Debt over EAV:	0.86%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Frankfort Township and Road & Bridge		
Unit Code:	028/080/01	County:	Franklin
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$971,815		
Equalized Assessed Valuation:	\$44,227,571		
Population:	7,029		
Employees:			
	Full Time:	3	
	Part Time:	10	
	Salaries Paid:	\$139,886	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$680,823	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$97	\$379	\$270
Revenue Collected During FY 15:	\$425,747	\$239,620	\$189,395
Expenditures During FY 15:	\$388,176	\$224,553	\$172,155
Per Capita Revenue:	\$61	\$255	\$195
Per Capita Expenditures:	\$55	\$236	\$180
Revenues over (under) Expenditures:	\$37,571	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	185.07%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$718,394	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$102	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$580,945	\$146,999	\$
Total Unrestricted Net Assets:	\$137,449	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Frankfort Township and Road & Bridge		
Unit Code:	099/060/01	County:	Will
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,917,422		
Equalized Assessed Valuation:	\$2,072,145,462		
Population:	57,055		
Employees:			
	Full Time:	25	
	Part Time:	25	
	Salaries Paid:	\$1,422,079	

#### 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 15:	\$4,991,405	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$87	\$128	\$63
Revenue Collected During FY 15:	\$4,466,562	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$5,260,261	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$78	\$124	\$65
Per Capita Expenditures:	\$92	\$104	\$61
Revenues over (under) Expenditures:	-\$793,699	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	76.57%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$4,027,783	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$71	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,085	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$3,223,646	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,135,000	\$761,643	\$
Per Capita Debt:	\$108	\$36	\$
General Obligation Debt over EAV:	0.30%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$825,423	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$14	\$20	\$
Revenue Collected During FY 15:	\$378,712	\$109,954	\$
Expenditures During FY 15:	\$425,251	\$93,740	\$
Per Capita Revenue:	\$7	\$3	\$
Per Capita Expenditures:	\$7	\$3	\$
Operating Income (loss):	-\$46,539	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	223.12%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$948,807	\$607,060	\$
Per Capita Ending Retained Earnings:	\$17	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Franklin Township and Road & Bridge		
Unit Code:	019/050/01	County:	Dekalb
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$691,570		
Equalized Assessed Valuation:	\$43,501,846		
Population:	2,340		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$71,356		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$463,063	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$198	\$379	\$270
Revenue Collected During FY 15:	\$417,931	\$239,620	\$189,395
Expenditures During FY 15:	\$360,525	\$224,553	\$172,155
Per Capita Revenue:	\$179	\$255	\$195
Per Capita Expenditures:	\$154	\$236	\$180
Revenues over (under) Expenditures:	\$57,406	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	144.36%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$520,469	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$222	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$520,469	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 052/060/01 County: Lee

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$226,147

Equalized Assessed Valuation: \$20,829,166

Population: 1,416

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$23,380

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$110,632	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$78	\$379	\$270
Revenue Collected During FY 15:	\$188,457	\$239,620	\$189,395
Expenditures During FY 15:	\$175,058	\$224,553	\$172,155
Per Capita Revenue:	\$133	\$255	\$195
Per Capita Expenditures:	\$124	\$236	\$180
Revenues over (under) Expenditures:	\$13,399	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	71.92%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$125,895	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$89	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,384	\$146,999	\$
Total Unrestricted Net Assets:	\$16,511	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Frederick Township and Road & Bridge		
Unit Code:	084/070/01	County:	Schuyler
Fiscal Year End:	3/26/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$116,880		
Equalized Assessed Valuation:	\$4,108,853		
Population:	1,850		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$16,563	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$87,885	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$48	\$379	\$270
Revenue Collected During FY 15:	\$55,739	\$239,620	\$189,395
Expenditures During FY 15:	\$69,306	\$224,553	\$172,155
Per Capita Revenue:	\$30	\$255	\$195
Per Capita Expenditures:	\$37	\$236	\$180
Revenues over (under) Expenditures:	-\$13,567	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	107.23%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$74,318	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$40	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$74,319	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Freeburg Township and Road & Bridge		
Unit Code:	088/080/01	County:	St. Clair
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,101,980		
Equalized Assessed Valuation:	\$100,313,826		
Population:	5,100		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$193,176		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$662,756	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$130	\$379	\$270
Revenue Collected During FY 15:	\$725,653	\$239,620	\$189,395
Expenditures During FY 15:	\$648,912	\$224,553	\$172,155
Per Capita Revenue:	\$142	\$255	\$195
Per Capita Expenditures:	\$127	\$236	\$180
Revenues over (under) Expenditures:	\$76,741	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	113.96%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$739,497	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$145	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$739,497	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$97,419	\$41,603	\$
Per Capita Debt:	\$19	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Freedom Township and Road & Bridge		
Unit Code:	050/130/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$526,660		
Equalized Assessed Valuation:	\$24,952,206		
Population:	663		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$31,325		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$476,614	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$719	\$379	\$270
Revenue Collected During FY 15:	\$313,472	\$239,620	\$189,395
Expenditures During FY 15:	\$240,076	\$224,553	\$172,155
Per Capita Revenue:	\$473	\$255	\$195
Per Capita Expenditures:	\$362	\$236	\$180
Revenues over (under) Expenditures:	\$73,396	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	229.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$550,010	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$830	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$405,756	\$146,999	\$
Total Unrestricted Net Assets:	\$144,254	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Freedom Township and Road & Bridge		
Unit Code:	008/040/01	County:	Carroll
Fiscal Year End:	3/30/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$425,850		
Equalized Assessed Valuation:	\$74,270,077		
Population:	692		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$55,017		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$395,015	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$571	\$379	\$270
Revenue Collected During FY 15:	\$374,560	\$239,620	\$189,395
Expenditures During FY 15:	\$414,796	\$224,553	\$172,155
Per Capita Revenue:	\$541	\$255	\$195
Per Capita Expenditures:	\$599	\$236	\$180
Revenues over (under) Expenditures:	-\$40,236	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	85.53%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$354,779	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$513	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$354,779	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$735,325	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$29	\$128	\$63
Revenue Collected During FY 15:	\$1,074,220	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,067,210	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$42	\$124	\$65
Per Capita Expenditures:	\$42	\$104	\$61
Revenues over (under) Expenditures:	\$7,010	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	94.14%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,004,620	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$39	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$244,003	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$505,337	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Fremont Township and Road & Bridge		
Unit Code:	049/070/01	County:	Lake
Fiscal Year End:	2/28/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,151,100		
Equalized Assessed Valuation:	\$941,232,114		
Population:	32,337		
Employees:			
Full Time:	12		
Part Time:	10		
Salaries Paid:	\$775,081		

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 15:	\$2,632,701	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$81	\$128	\$63
Revenue Collected During FY 15:	\$2,623,204	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,523,062	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$81	\$124	\$65
Per Capita Expenditures:	\$78	\$104	\$61
Revenues over (under) Expenditures:	\$100,142	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	108.31%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,732,843	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$85	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$	\$27,689	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,208,768	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,524,075	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$287,657	\$761,643	\$
Per Capita Debt:	\$9	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$20	\$
Revenue Collected During FY 15:	\$	\$109,954	\$
Expenditures During FY 15:	\$	\$93,740	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	0.00%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$	\$607,060	\$
Per Capita Ending Retained Earnings:	\$	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Friends Creek Township and Road & Bridge		
Unit Code:	055/040/01	County:	Macon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$714,435		
Equalized Assessed Valuation:	\$34,225,828		
Population:	1,600		
Employees:			
	Full Time:	3	
	Part Time:	11	
	Salaries Paid:	\$135,998	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$376,928	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$236	\$379	\$270
Revenue Collected During FY 15:	\$588,088	\$239,620	\$189,395
Expenditures During FY 15:	\$623,573	\$224,553	\$172,155
Per Capita Revenue:	\$368	\$255	\$195
Per Capita Expenditures:	\$390	\$236	\$180
Revenues over (under) Expenditures:	-\$35,485	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	54.76%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$341,443	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$213	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,879	\$146,999	\$
Total Unrestricted Net Assets:	\$331,564	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$185,926	\$41,603	\$
Per Capita Debt:	\$116	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 098/060/01 County: Whiteside

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$390,696

Equalized Assessed Valuation: \$62,782,616

Population: 4,251

Employees:

Full Time:

Part Time: 15

Salaries Paid: \$102,298

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$409,595	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$96	\$379	\$270
Revenue Collected During FY 15:	\$296,624	\$239,620	\$189,395
Expenditures During FY 15:	\$402,843	\$224,553	\$172,155
Per Capita Revenue:	\$70	\$255	\$195
Per Capita Expenditures:	\$95	\$236	\$180
Revenues over (under) Expenditures:	-\$106,219	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	75.31%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$303,376	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$71	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,761	\$146,999	\$
Total Unrestricted Net Assets:	\$222,615	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$174,848	\$41,603	\$
Per Capita Debt:	\$41	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 064/170/01 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$120,735

Equalized Assessed Valuation: \$17,427,660

Population: 245

Employees:

Full Time:

Part Time: 14

Salaries Paid: \$53,168

#### 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 15:	\$98,381	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$402	\$379	\$270
Revenue Collected During FY 15:	\$219,175	\$239,620	\$189,395
Expenditures During FY 15:	\$176,229	\$224,553	\$172,155
Per Capita Revenue:	\$895	\$255	\$195
Per Capita Expenditures:	\$719	\$236	\$180
Revenues over (under) Expenditures:	\$42,946	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	80.20%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$141,327	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$577	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,365	\$29,665	\$
Total Unreserved Funds:	\$116,588	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$53,327	\$41,603	\$
Per Capita Debt:	\$218	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$	\$11,837	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$