



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Jackson Township and Road & Bridge		
Unit Code:	025/040/01	County:	Effingham
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$468,508		
Equalized Assessed Valuation:	\$15,422,962		
Population:	850		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$33,491	

Blended Component Units

Number 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:	\$54,241	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$64	\$379	\$270
Revenue Collected During FY 15:	\$218,214	\$239,620	\$189,395
Expenditures During FY 15:	\$153,348	\$224,553	\$172,155
Per Capita Revenue:	\$257	\$255	\$195
Per Capita Expenditures:	\$180	\$236	\$180
Revenues over (under) Expenditures:	\$64,866	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	77.67%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$119,107	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$140	\$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:	\$784,210	\$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:	Jackson Township and Road & Bridge		
Unit Code:	099/090/01	County:	Will
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$891,452		
Equalized Assessed Valuation:	\$148,147,338		
Population:	4,100		
Employees:			
	Full Time:	5	
	Part Time:	14	
	Salaries Paid:	\$160,970	

Blended Component Units
Number 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:	\$472,284	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$115	\$379	\$270
Revenue Collected During FY 15:	\$618,074	\$239,620	\$189,395
Expenditures During FY 15:	\$744,042	\$224,553	\$172,155
Per Capita Revenue:	\$151	\$255	\$195
Per Capita Expenditures:	\$181	\$236	\$180
Revenues over (under) Expenditures:	-\$125,968	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	46.55%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$346,316	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$84	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$259,343	\$29,665	\$
Total Unreserved Funds:	\$86,973	\$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: **Jamaica Township and Road & Bridge**

Unit Code: 092/090/01 County: Vermilion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$145,865

Equalized Assessed Valuation: \$13,333,239

Population: 202

Employees:

 Full Time:

 Part Time: 11

 Salaries Paid: \$27,962

Blended Component Units

Number 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:	\$131,453	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$651	\$379	\$270
Revenue Collected During FY 15:	\$155,154	\$239,620	\$189,395
Expenditures During FY 15:	\$160,162	\$224,553	\$172,155
Per Capita Revenue:	\$768	\$255	\$195
Per Capita Expenditures:	\$793	\$236	\$180
Revenues over (under) Expenditures:	-\$5,008	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	78.95%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$126,445	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$626	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$173,444	\$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:	\$51,353	\$41,603	\$
Per Capita Debt:	\$254	\$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: **Jarvis Township and Road & Bridge**

Unit Code: 057/120/01 County: Madison

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,330,000

Equalized Assessed Valuation: \$297,088,776

Population: 14,230

Employees:

Full Time: 7

Part Time: 9

Salaries Paid: \$392,887

Blended Component Units

Number 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:	\$2,031,667	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$143	\$128	\$63
Revenue Collected During FY 15:	\$1,284,595	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,177,792	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$90	\$124	\$65
Per Capita Expenditures:	\$83	\$104	\$61
Revenues over (under) Expenditures:	\$106,803	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	181.57%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,138,470	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$150	\$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:	\$1,778,977	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$353,213	\$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:	\$45,020	\$761,643	\$
Per Capita Debt:	\$3	\$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:	Jasper Township and Road & Bridge		
Unit Code:	096/120/01	County:	Wayne
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$428,211		
Equalized Assessed Valuation:	\$13,908,279		
Population:	1,726		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$40,665	

Blended Component Units

Number Submitted = 2
Cemetery
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$367,687	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$213	\$379	\$270
Revenue Collected During FY 15:	\$254,541	\$239,620	\$189,395
Expenditures During FY 15:	\$285,850	\$224,553	\$172,155
Per Capita Revenue:	\$147	\$255	\$195
Per Capita Expenditures:	\$166	\$236	\$180
Revenues over (under) Expenditures:	-\$31,309	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	124.89%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$357,011	\$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:	\$330,293	\$146,999	\$
Total Unrestricted Net Assets:	\$26,718	\$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: **Jefferson Township and Road & Bridge**

Unit Code: 089/070/01 County: Stephenson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$125,348

Equalized Assessed Valuation: \$4,000,000

Population: 300

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$22,652

Blended Component Units

Number 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:	\$42,088	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$140	\$379	\$270
Revenue Collected During FY 15:	\$132,337	\$239,620	\$189,395
Expenditures During FY 15:	\$164,575	\$224,553	\$172,155
Per Capita Revenue:	\$441	\$255	\$195
Per Capita Expenditures:	\$549	\$236	\$180
Revenues over (under) Expenditures:	-\$32,238	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	5.99%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$9,850	\$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:	\$	\$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:	Jersey Township and Road & Bridge		
Unit Code:	042/040/01	County:	Jersey
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$935,164		
Equalized Assessed Valuation:	\$156,046,805		
Population:	9,500		
Employees:			
	Full Time:	4	
	Part Time:	9	
	Salaries Paid:	\$179,077	

Blended Component Units
Number 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:	\$972,402	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$102	\$379	\$270
Revenue Collected During FY 15:	\$574,064	\$239,620	\$189,395
Expenditures During FY 15:	\$497,887	\$224,553	\$172,155
Per Capita Revenue:	\$60	\$255	\$195
Per Capita Expenditures:	\$52	\$236	\$180
Revenues over (under) Expenditures:	\$76,177	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	211.78%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,054,444	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$111	\$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:	\$824,352	\$146,999	\$
Total Unrestricted Net Assets:	\$330,529	\$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:	\$38,666	\$41,603	\$
Per Capita Debt:	\$4	\$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: **Johannisburg Township and Road & Bridge**

Unit Code: 095/080/01 County: Washington

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$182,395

Equalized Assessed Valuation: \$9,337,326

Population: 511

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$22,291

Blended Component Units

Number 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:	\$169,098	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$331	\$379	\$270
Revenue Collected During FY 15:	\$58,509	\$239,620	\$189,395
Expenditures During FY 15:	\$67,747	\$224,553	\$172,155
Per Capita Revenue:	\$114	\$255	\$195
Per Capita Expenditures:	\$133	\$236	\$180
Revenues over (under) Expenditures:	-\$9,238	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	235.97%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$159,860	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$313	\$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:	\$121,852	\$146,999	\$
Total Unrestricted Net Assets:	\$38,008	\$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:	Johnson Township and Road & Bridge		
Unit Code:	011/050/01	County:	Christian
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$274,236		
Equalized Assessed Valuation:	\$17,899,554		
Population:	673		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$53,961	

Blended Component Units
Number 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:	\$174,741	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$260	\$379	\$270
Revenue Collected During FY 15:	\$188,220	\$239,620	\$189,395
Expenditures During FY 15:	\$174,531	\$224,553	\$172,155
Per Capita Revenue:	\$280	\$255	\$195
Per Capita Expenditures:	\$259	\$236	\$180
Revenues over (under) Expenditures:	\$13,689	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	107.96%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$188,430	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$280	\$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:	\$56,988	\$146,999	\$
Total Unrestricted Net Assets:	\$131,442	\$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:	\$3,961	\$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 Less Than 850,000

Local Government Profile

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

Unit Code: 012/070/01 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$94,760

Equalized Assessed Valuation: \$4,007,072

Population: 350

Employees:

 Full Time:

 Part Time: 14

 Salaries Paid: \$22,550

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$177,527	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$507	\$379	\$270
Revenue Collected During FY 15:	\$76,368	\$239,620	\$189,395
Expenditures During FY 15:	\$70,041	\$224,553	\$172,155
Per Capita Revenue:	\$218	\$255	\$195
Per Capita Expenditures:	\$200	\$236	\$180
Revenues over (under) Expenditures:	\$6,327	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	262.49%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$183,854	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$525	\$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:	\$183,854	\$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:	Joliet Township and Road & Bridge		
Unit Code:	099/100/01	County:	Will
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,520,675		
Equalized Assessed Valuation:	\$999,806,745		
Population:	87,398		
Employees:			
Full Time:			34
Part Time:			25
Salaries Paid:			\$1,596,926

Blended Component Units

Number 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:	\$3,906,238	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$45	\$128	\$63
Revenue Collected During FY 15:	\$4,559,882	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$4,110,000	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$52	\$124	\$65
Per Capita Expenditures:	\$47	\$104	\$61
Revenues over (under) Expenditures:	\$449,882	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	106.35%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$4,371,120	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$50	\$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:	\$787,495	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$3,553,622	\$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	\$



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

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

Unit Code: 070/030/01 County: Moultrie

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$990,354

Equalized Assessed Valuation: \$22,642,781

Population: 875

Employees:

 Full Time: 2

 Part Time: 18

 Salaries Paid: \$105,184

Blended Component Units

Number 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:	\$618,376	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$707	\$379	\$270
Revenue Collected During FY 15:	\$494,997	\$239,620	\$189,395
Expenditures During FY 15:	\$682,854	\$224,553	\$172,155
Per Capita Revenue:	\$566	\$255	\$195
Per Capita Expenditures:	\$780	\$236	\$180
Revenues over (under) Expenditures:	-\$187,857	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	68.54%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$468,019	\$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:	\$478,907	\$146,999	\$
Total Unrestricted Net Assets:	-\$10,888	\$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:	Jordan Township and Road & Bridge		
Unit Code:	098/120/01	County:	Whiteside
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$215,450		
Equalized Assessed Valuation:	\$19,489,395		
Population:	900		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$48,025	

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:	\$237,316	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$264	\$379	\$270
Revenue Collected During FY 15:	\$192,193	\$239,620	\$189,395
Expenditures During FY 15:	\$155,989	\$224,553	\$172,155
Per Capita Revenue:	\$214	\$255	\$195
Per Capita Expenditures:	\$173	\$236	\$180
Revenues over (under) Expenditures:	\$36,204	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	175.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$273,520	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$304	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$293,537	\$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: **Joshua Township and Road & Bridge**

Unit Code: 029/140/01 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$458,150

Equalized Assessed Valuation: \$10,474,365

Population: 529

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$32,405

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$432,608	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$818	\$379	\$270
Revenue Collected During FY 15:	\$110,811	\$239,620	\$189,395
Expenditures During FY 15:	\$75,351	\$224,553	\$172,155
Per Capita Revenue:	\$209	\$255	\$195
Per Capita Expenditures:	\$142	\$236	\$180
Revenues over (under) Expenditures:	\$35,460	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	621.18%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$468,068	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$885	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$468,068	\$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:	Jubilee Township and Road & Bridge		
Unit Code:	072/070/01	County:	Peoria
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$969,661		
Equalized Assessed Valuation:	\$50,369,715		
Population:	1,525		
Employees:			
	Full Time:		
	Part Time:	16	
	Salaries Paid:	\$48,892	

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$698,324	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$458	\$379	\$270
Revenue Collected During FY 15:	\$324,335	\$239,620	\$189,395
Expenditures During FY 15:	\$202,423	\$224,553	\$172,155
Per Capita Revenue:	\$213	\$255	\$195
Per Capita Expenditures:	\$133	\$236	\$180
Revenues over (under) Expenditures:	\$121,912	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	405.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$820,236	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$538	\$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:	\$738,485	\$146,999	\$
Total Unrestricted Net Assets:	\$81,231	\$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: **Kane Township and Road & Bridge**

Unit Code: 031/040/01 County: Greene

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$187,540

Equalized Assessed Valuation: \$524,031

Population: 1,000

Employees:

 Full Time: 1

 Part Time: 6

 Salaries Paid: \$44,427

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$105,225	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$105	\$379	\$270
Revenue Collected During FY 15:	\$150,530	\$239,620	\$189,395
Expenditures During FY 15:	\$148,506	\$224,553	\$172,155
Per Capita Revenue:	\$151	\$255	\$195
Per Capita Expenditures:	\$149	\$236	\$180
Revenues over (under) Expenditures:	\$2,024	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	72.22%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$107,249	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$107	\$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: **Kaneville Township and Road & Bridge**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$406,785**

Equalized Assessed Valuation: **\$38,512,621**

Population: **1,264**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$92,933**

Blended Component Units

Number 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:	\$343,049	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$271	\$379	\$270
Revenue Collected During FY 15:	\$384,262	\$239,620	\$189,395
Expenditures During FY 15:	\$367,057	\$224,553	\$172,155
Per Capita Revenue:	\$304	\$255	\$195
Per Capita Expenditures:	\$290	\$236	\$180
Revenues over (under) Expenditures:	\$17,205	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	98.15%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$360,254	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$285	\$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:	\$154,487	\$146,999	\$
Total Unrestricted Net Assets:	\$140,145	\$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:	Kankakee Township and Road & Bridge		
Unit Code:	046/050/01	County:	Kankakee
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,550,350		
Equalized Assessed Valuation:	\$234,486,929		
Population:	28,029		
Employees:			
	Full Time:	8	
	Part Time:	1	
	Salaries Paid:	\$716,892	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,947,231	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$69	\$128	\$63
Revenue Collected During FY 15:	\$1,602,815	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,912,401	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$57	\$124	\$65
Per Capita Expenditures:	\$104	\$104	\$61
Revenues over (under) Expenditures:	-\$1,309,586	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	21.89%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$637,645	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$23	\$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:	\$524,993	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$149,238	\$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:	\$284,020	\$761,643	\$
Per Capita Debt:	\$10	\$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: **Kansas Township and Road & Bridge**

Unit Code: 102/060/01 County: Woodford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$290,585

Equalized Assessed Valuation: \$13,622,377

Population: 433

Employees:

 Full Time: 1

 Part Time: 7

 Salaries Paid: \$30,329

Blended Component Units

Number 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:	\$167,631	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$387	\$379	\$270
Revenue Collected During FY 15:	\$130,075	\$239,620	\$189,395
Expenditures During FY 15:	\$85,065	\$224,553	\$172,155
Per Capita Revenue:	\$300	\$255	\$195
Per Capita Expenditures:	\$196	\$236	\$180
Revenues over (under) Expenditures:	\$45,010	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	249.97%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$212,641	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$491	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,047	\$29,665	\$
Total Unreserved Funds:	\$199,533	\$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: **Kansas Township and Road & Bridge**

Unit Code: 023/080/01 County: Edgar

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$88,550

Equalized Assessed Valuation: \$15,768,547

Population: 1,003

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:	\$271,263	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$270	\$379	\$270
Revenue Collected During FY 15:	\$220,308	\$239,620	\$189,395
Expenditures During FY 15:	\$88,550	\$224,553	\$172,155
Per Capita Revenue:	\$220	\$255	\$195
Per Capita Expenditures:	\$88	\$236	\$180
Revenues over (under) Expenditures:	\$131,758	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	455.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$403,021	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$402	\$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:	\$49,226	\$146,999	\$
Total Unrestricted Net Assets:	\$308,222	\$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: **Kaskaskia Township and Road & Bridge**

Unit Code: **026/060/01** County: **Fayette**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$82,766**

Equalized Assessed Valuation: **\$5,108,840**

Population: **650**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$31,650**

Blended Component Units

Number 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:	\$35,023	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$54	\$379	\$270
Revenue Collected During FY 15:	\$71,858	\$239,620	\$189,395
Expenditures During FY 15:	\$82,764	\$224,553	\$172,155
Per Capita Revenue:	\$111	\$255	\$195
Per Capita Expenditures:	\$127	\$236	\$180
Revenues over (under) Expenditures:	-\$10,906	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	29.14%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$24,117	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$37	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$24,117	\$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: **Keene Township and Road & Bridge**

Unit Code: 001/120/01 County: Adams

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$179,635

Equalized Assessed Valuation: \$7,502,340

Population: 604

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: \$41,130

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:	\$195,496	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$324	\$379	\$270
Revenue Collected During FY 15:	\$121,615	\$239,620	\$189,395
Expenditures During FY 15:	\$258,489	\$224,553	\$172,155
Per Capita Revenue:	\$201	\$255	\$195
Per Capita Expenditures:	\$428	\$236	\$180
Revenues over (under) Expenditures:	-\$136,874	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	22.68%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$58,622	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$97	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$58,622	\$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:	\$141,500	\$41,603	\$
Per Capita Debt:	\$234	\$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:	Keith Township and Road & Bridge		
Unit Code:	096/130/01	County:	Wayne
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$188,638		
Equalized Assessed Valuation:	\$3,100,715		
Population:	368		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$26,190		

Blended Component Units
Number 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:	\$143,710	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$391	\$379	\$270
Revenue Collected During FY 15:	\$102,016	\$239,620	\$189,395
Expenditures During FY 15:	\$113,891	\$224,553	\$172,155
Per Capita Revenue:	\$277	\$255	\$195
Per Capita Expenditures:	\$309	\$236	\$180
Revenues over (under) Expenditures:	-\$11,875	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	115.76%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$131,835	\$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:	\$129,035	\$146,999	\$
Total Unrestricted Net Assets:	\$2,803	\$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: **Keithsburg Township and Road & Bridge**

Unit Code: 066/050/01 County: Mercer

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$98,100

Equalized Assessed Valuation: \$5,602,184

Population: 1,100

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$15,650

Blended Component Units

Number 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:	\$207,826	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$189	\$379	\$270
Revenue Collected During FY 15:	\$46,330	\$239,620	\$189,395
Expenditures During FY 15:	\$72,025	\$224,553	\$172,155
Per Capita Revenue:	\$42	\$255	\$195
Per Capita Expenditures:	\$65	\$236	\$180
Revenues over (under) Expenditures:	-\$25,695	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	252.91%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$182,158	\$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:	\$144,843	\$29,665	\$
Total Unreserved Funds:	\$37,315	\$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:	Kelly Township and Road & Bridge		
Unit Code:	094/070/01	County:	Warren
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$107,736		
Equalized Assessed Valuation:	\$10,514,182		
Population:	398		
Employees:			
Full Time:	7		
Part Time:	5		
Salaries Paid:	\$37,657		

Blended Component Units
Number 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:	\$130,751	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$329	\$379	\$270
Revenue Collected During FY 15:	\$77,775	\$239,620	\$189,395
Expenditures During FY 15:	\$107,736	\$224,553	\$172,155
Per Capita Revenue:	\$195	\$255	\$195
Per Capita Expenditures:	\$271	\$236	\$180
Revenues over (under) Expenditures:	-\$29,961	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	93.55%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$100,790	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$253	\$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:	\$127,130	\$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:	Kendall Township and Road & Bridge		
Unit Code:	047/040/01	County:	Kendall
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,545,145		
Equalized Assessed Valuation:	\$195,933,422		
Population:	7,739		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$170,866		

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:	\$1,338,053	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$173	\$128	\$63
Revenue Collected During FY 15:	\$975,075	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$739,947	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$126	\$124	\$65
Per Capita Expenditures:	\$96	\$104	\$61
Revenues over (under) Expenditures:	\$235,128	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	212.61%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,573,181	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$203	\$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:	\$1,269,703	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$303,478	\$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:	\$193,486	\$761,643	\$
Per Capita Debt:	\$25	\$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: **Kent Township and Road & Bridge**

Unit Code: 089/080/01 County: Stephenson

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$419,350

Equalized Assessed Valuation: \$18,076,372

Population: 7,101

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: \$53,444

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$287,344	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$40	\$379	\$270
Revenue Collected During FY 15:	\$296,485	\$239,620	\$189,395
Expenditures During FY 15:	\$323,512	\$224,553	\$172,155
Per Capita Revenue:	\$42	\$255	\$195
Per Capita Expenditures:	\$46	\$236	\$180
Revenues over (under) Expenditures:	-\$27,027	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	80.47%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$260,317	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$37	\$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:	\$178,777	\$146,999	\$
Total Unrestricted Net Assets:	\$81,540	\$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:	\$52,576	\$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: **Kerr Township and Road & Bridge**

Unit Code: 010/130/01 County: Champaign

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$39,796

Equalized Assessed Valuation: \$4,076,420

Population: 163

Employees:

 Full Time:

 Part Time: 12

 Salaries Paid: \$14,461

Blended Component Units

Number 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:	\$98,621	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$605	\$379	\$270
Revenue Collected During FY 15:	\$43,086	\$239,620	\$189,395
Expenditures During FY 15:	\$31,066	\$224,553	\$172,155
Per Capita Revenue:	\$264	\$255	\$195
Per Capita Expenditures:	\$191	\$236	\$180
Revenues over (under) Expenditures:	\$12,020	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	356.15%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$110,641	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$679	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$110,641	\$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: **Kerton Township and Road & Bridge**

Unit Code: 029/150/01 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$31,239

Equalized Assessed Valuation: \$2,941,696

Population: 121

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$11,027

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:	\$250,680	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$2,072	\$379	\$270
Revenue Collected During FY 15:	\$48,064	\$239,620	\$189,395
Expenditures During FY 15:	\$31,239	\$224,553	\$172,155
Per Capita Revenue:	\$397	\$255	\$195
Per Capita Expenditures:	\$258	\$236	\$180
Revenues over (under) Expenditures:	\$16,825	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	856.32%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$267,505	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$2,211	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$267,505	\$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:	Kewanee Township and Road & Bridge		
Unit Code:	037/140/01	County:	Henry
Fiscal Year End:	2/28/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$475,550		
Equalized Assessed Valuation:	\$56,858,329		
Population:	12,916		
Employees:			
	Full Time:		1
	Part Time:		2
	Salaries Paid:		\$129,406

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:	\$492,710	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$38	\$379	\$270
Revenue Collected During FY 15:	\$290,976	\$239,620	\$189,395
Expenditures During FY 15:	\$271,203	\$224,553	\$172,155
Per Capita Revenue:	\$23	\$255	\$195
Per Capita Expenditures:	\$21	\$236	\$180
Revenues over (under) Expenditures:	\$19,773	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	189.06%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$512,731	\$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:	\$295,704	\$29,665	\$
Total Unreserved Funds:	\$217,028	\$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:	\$23,673	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Kickapoo Township and Road & Bridge		
Unit Code:	072/080/01	County:	Peoria
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,869,225		
Equalized Assessed Valuation:	\$277,964,699		
Population:	7,158		
Employees:			
	Full Time:		
	Part Time:	16	
	Salaries Paid:	\$149,586	

Blended Component Units

Number 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:	\$912,367	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$127	\$128	\$63
Revenue Collected During FY 15:	\$895,982	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$899,754	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$125	\$124	\$65
Per Capita Expenditures:	\$126	\$104	\$61
Revenues over (under) Expenditures:	-\$3,772	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	101.37%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$912,095	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$127	\$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:	\$561,030	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$351,065	\$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: **Kilbourne Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$95,300**

Equalized Assessed Valuation: **\$6,230,879**

Population: **590**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$25,125**

Blended Component Units

Number 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:	\$268,832	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$456	\$379	\$270
Revenue Collected During FY 15:	\$76,673	\$239,620	\$189,395
Expenditures During FY 15:	\$73,835	\$224,553	\$172,155
Per Capita Revenue:	\$130	\$255	\$195
Per Capita Expenditures:	\$125	\$236	\$180
Revenues over (under) Expenditures:	\$2,838	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	367.94%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$271,670	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$460	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$222,582	\$29,665	\$
Total Unreserved Funds:	\$49,088	\$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:	\$20,637	\$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: **Kinderhook Township and Road & Bridge**

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:	\$336,020	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$336	\$379	\$270
Revenue Collected During FY 15:	\$156,126	\$239,620	\$189,395
Expenditures During FY 15:	\$113,071	\$224,553	\$172,155
Per Capita Revenue:	\$156	\$255	\$195
Per Capita Expenditures:	\$113	\$236	\$180
Revenues over (under) Expenditures:	\$43,055	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	335.25%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$379,075	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$379	\$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:	\$248,023	\$146,999	\$
Total Unrestricted Net Assets:	\$131,052	\$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: **King Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$132,019**

Equalized Assessed Valuation: **\$10,391,994**

Population: **244**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$35,053**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$242,746	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$995	\$379	\$270
Revenue Collected During FY 15:	\$135,851	\$239,620	\$189,395
Expenditures During FY 15:	\$	\$224,553	\$172,155
Per Capita Revenue:	\$557	\$255	\$195
Per Capita Expenditures:	\$	\$236	\$180
Revenues over (under) Expenditures:	\$135,851	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	0.00%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$378,597	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,552	\$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:	Kingston Township and Road & Bridge		
Unit Code:	019/070/01	County:	Dekalb
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$988,906		
Equalized Assessed Valuation:	\$69,930,646		
Population:	2,700		
Employees:			
	Full Time:	2	
	Part Time:	12	
	Salaries Paid:	\$152,489	

Blended Component Units
Number 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:	\$768,034	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$284	\$379	\$270
Revenue Collected During FY 15:	\$483,208	\$239,620	\$189,395
Expenditures During FY 15:	\$687,932	\$224,553	\$172,155
Per Capita Revenue:	\$179	\$255	\$195
Per Capita Expenditures:	\$255	\$236	\$180
Revenues over (under) Expenditures:	-\$204,724	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	81.88%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$563,310	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$209	\$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:	\$18,827	\$146,999	\$
Total Unrestricted Net Assets:	\$544,484	\$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:	\$273,369	\$41,603	\$
Per Capita Debt:	\$101	\$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:	Kinkaid Township and Road & Bridge		
Unit Code:	039/080/01	County:	Jackson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$78,494		
Equalized Assessed Valuation:	\$6,660,362		
Population:	486		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$4,800	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$54,840	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$113	\$379	\$270
Revenue Collected During FY 15:	\$23,654	\$239,620	\$189,395
Expenditures During FY 15:	\$30,176	\$224,553	\$172,155
Per Capita Revenue:	\$49	\$255	\$195
Per Capita Expenditures:	\$62	\$236	\$180
Revenues over (under) Expenditures:	-\$6,522	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	160.12%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$48,318	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$99	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$48,318	\$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:	Kinmundy Township and Road & Bridge		
Unit Code:	058/070/01	County:	Marion
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$145,890		
Equalized Assessed Valuation:	\$9,410,273		
Population:	1,186		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$46,718		

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:	\$239,343	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$202	\$379	\$270
Revenue Collected During FY 15:	\$125,063	\$239,620	\$189,395
Expenditures During FY 15:	\$153,663	\$224,553	\$172,155
Per Capita Revenue:	\$105	\$255	\$195
Per Capita Expenditures:	\$130	\$236	\$180
Revenues over (under) Expenditures:	-\$28,600	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	147.32%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$226,378	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$191	\$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:	\$184,665	\$146,999	\$
Total Unrestricted Net Assets:	\$33,776	\$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:	\$40,025	\$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: **Knights Prairie Township and Road & Bridge**

Unit Code: 033/060/01 County: Hamilton

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$114,450

Equalized Assessed Valuation: \$6,966,223

Population: 574

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$29,502

Blended Component Units

Number 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:	\$298,326	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$520	\$379	\$270
Revenue Collected During FY 15:	\$128,263	\$239,620	\$189,395
Expenditures During FY 15:	\$110,448	\$224,553	\$172,155
Per Capita Revenue:	\$223	\$255	\$195
Per Capita Expenditures:	\$192	\$236	\$180
Revenues over (under) Expenditures:	\$17,815	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	286.24%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$316,141	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$551	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$80,000	\$29,665	\$
Total Unreserved Funds:	\$236,141	\$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: **Knox Township and Road & Bridge**

Unit Code: **048/100/01** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$626,369**

Equalized Assessed Valuation: **\$61,492,707**

Population: **5,027**

Employees:

 Full Time: **2**

 Part Time: **6**

 Salaries Paid: **\$113,911**

Blended Component Units

Number 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:	\$445,162	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$89	\$379	\$270
Revenue Collected During FY 15:	\$375,133	\$239,620	\$189,395
Expenditures During FY 15:	\$391,049	\$224,553	\$172,155
Per Capita Revenue:	\$75	\$255	\$195
Per Capita Expenditures:	\$78	\$236	\$180
Revenues over (under) Expenditures:	-\$15,916	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	109.77%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$429,246	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$85	\$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:	\$341,336	\$146,999	\$
Total Unrestricted Net Assets:	\$87,910	\$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:	La Grange Township and Road & Bridge		
Unit Code:	003/030/01	County:	Bond
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$268,500		
Equalized Assessed Valuation:	\$26,115,885		
Population:	1,169		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$69,153		

Blended Component Units

Number 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:	\$218,095	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$187	\$379	\$270
Revenue Collected During FY 15:	\$261,256	\$239,620	\$189,395
Expenditures During FY 15:	\$256,826	\$224,553	\$172,155
Per Capita Revenue:	\$223	\$255	\$195
Per Capita Expenditures:	\$220	\$236	\$180
Revenues over (under) Expenditures:	\$4,430	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	86.64%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$222,525	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$190	\$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:	\$288,420	\$146,999	\$
Total Unrestricted Net Assets:	\$91,282	\$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:	\$85,075	\$41,603	\$
Per Capita Debt:	\$73	\$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:	La Harpe Township and Road & Bridge		
Unit Code:	034/110/01	County:	Hancock
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$462,642		
Equalized Assessed Valuation:	\$15,932,611		
Population:	1,617		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$62,912	

Blended Component Units
Number 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:	\$204,379	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$126	\$379	\$270
Revenue Collected During FY 15:	\$249,404	\$239,620	\$189,395
Expenditures During FY 15:	\$209,394	\$224,553	\$172,155
Per Capita Revenue:	\$154	\$255	\$195
Per Capita Expenditures:	\$129	\$236	\$180
Revenues over (under) Expenditures:	\$40,010	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	106.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$222,177	\$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:	\$162,103	\$146,999	\$
Total Unrestricted Net Assets:	\$60,074	\$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:	\$51,529	\$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:	La Moille Township and Road & Bridge		
Unit Code:	006/120/01	County:	Bureau
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$376,075		
Equalized Assessed Valuation:	\$18,722,378		
Population:	1,105		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$52,297	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$329,247	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$298	\$379	\$270
Revenue Collected During FY 15:	\$269,164	\$239,620	\$189,395
Expenditures During FY 15:	\$239,943	\$224,553	\$172,155
Per Capita Revenue:	\$244	\$255	\$195
Per Capita Expenditures:	\$217	\$236	\$180
Revenues over (under) Expenditures:	\$29,221	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	149.40%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$358,468	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$324	\$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:	\$212,981	\$146,999	\$
Total Unrestricted Net Assets:	\$145,487	\$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:	La Prairie Township and Road & Bridge		
Unit Code:	059/070/01	County:	Marshall
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$197,170		
Equalized Assessed Valuation:	\$16,884,564		
Population:	364		
Employees:			
Full Time:	7		
Part Time:			
Salaries Paid:	\$28,100		

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:	\$139,056	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$382	\$379	\$270
Revenue Collected During FY 15:	\$175,201	\$239,620	\$189,395
Expenditures During FY 15:	\$178,862	\$224,553	\$172,155
Per Capita Revenue:	\$481	\$255	\$195
Per Capita Expenditures:	\$491	\$236	\$180
Revenues over (under) Expenditures:	-\$3,661	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	75.70%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$135,395	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$372	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$135,395	\$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:	La Salle Township and Road & Bridge		
Unit Code:	050/170/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$992,150		
Equalized Assessed Valuation:	\$185,519,384		
Population:	14,000		
Employees:			
	Full Time:	5	
	Part Time:	9	
	Salaries Paid:	\$244,740	

Blended Component Units

Number 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:	\$582,667	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$42	\$379	\$270
Revenue Collected During FY 15:	\$520,154	\$239,620	\$189,395
Expenditures During FY 15:	\$495,087	\$224,553	\$172,155
Per Capita Revenue:	\$37	\$255	\$195
Per Capita Expenditures:	\$35	\$236	\$180
Revenues over (under) Expenditures:	\$25,067	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	124.16%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$614,704	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$44	\$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:	\$288,879	\$146,999	\$
Total Unrestricted Net Assets:	\$325,825	\$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:	Laclede Township and Road & Bridge	
Unit Code:	026/070/01	County: Fayette
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$136,775	
Equalized Assessed Valuation:	\$10,993,940	
Population:	909	
Employees:		
Full Time:	1	
Part Time:	14	
Salaries Paid:	\$39,175	

Blended Component Units

Number 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:	\$237,942	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$262	\$379	\$270
Revenue Collected During FY 15:	\$113,659	\$239,620	\$189,395
Expenditures During FY 15:	\$70,971	\$224,553	\$172,155
Per Capita Revenue:	\$125	\$255	\$195
Per Capita Expenditures:	\$78	\$236	\$180
Revenues over (under) Expenditures:	\$42,688	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	395.42%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$280,630	\$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:	\$212,684	\$146,999	\$
Total Unrestricted Net Assets:	\$67,946	\$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: **Lacon Township and Road & Bridge**

Unit Code: 059/060/01 County: Marshall

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$472,750

Equalized Assessed Valuation: \$24,100,235

Population: 1,937

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$43,651

Blended Component Units

Number 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:	\$450,325	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$232	\$379	\$270
Revenue Collected During FY 15:	\$223,497	\$239,620	\$189,395
Expenditures During FY 15:	\$257,129	\$224,553	\$172,155
Per Capita Revenue:	\$115	\$255	\$195
Per Capita Expenditures:	\$133	\$236	\$180
Revenues over (under) Expenditures:	-\$33,632	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	162.06%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$416,693	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$215	\$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:	\$334,861	\$146,999	\$
Total Unrestricted Net Assets:	\$81,832	\$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:	\$11,043	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Laenna Township and Road & Bridge		
Unit Code:	054/100/01	County:	Logan
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$246,825		
Equalized Assessed Valuation:	\$15,382,000		
Population:	640		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$57,534	

Blended Component Units

Number 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:	\$484,206	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$757	\$379	\$270
Revenue Collected During FY 15:	\$258,781	\$239,620	\$189,395
Expenditures During FY 15:	\$217,067	\$224,553	\$172,155
Per Capita Revenue:	\$404	\$255	\$195
Per Capita Expenditures:	\$339	\$236	\$180
Revenues over (under) Expenditures:	\$41,714	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	242.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$525,920	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$822	\$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:	\$525,920	\$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: **Lafayette Township and Road & Bridge**

Unit Code: 071/090/01 County: Ogle

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$97,775

Equalized Assessed Valuation: \$6,113,573

Population: 170

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$12,889

Blended Component Units

Number 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:	\$84,757	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$499	\$379	\$270
Revenue Collected During FY 15:	\$116,557	\$239,620	\$189,395
Expenditures During FY 15:	\$63,289	\$224,553	\$172,155
Per Capita Revenue:	\$686	\$255	\$195
Per Capita Expenditures:	\$372	\$236	\$180
Revenues over (under) Expenditures:	\$53,268	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	218.09%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$138,025	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$812	\$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:	\$122,553	\$146,999	\$
Total Unrestricted Net Assets:	\$15,472	\$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: **Lafayette Township and Road & Bridge**

Unit Code: 015/060/01 County: Coles

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$898,650

Equalized Assessed Valuation: \$105,499,886

Population: 4,822

Employees:

 Full Time: 3

 Part Time: 9

 Salaries Paid: \$174,605

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$757,924	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$157	\$379	\$270
Revenue Collected During FY 15:	\$786,735	\$239,620	\$189,395
Expenditures During FY 15:	\$771,703	\$224,553	\$172,155
Per Capita Revenue:	\$163	\$255	\$195
Per Capita Expenditures:	\$160	\$236	\$180
Revenues over (under) Expenditures:	\$15,032	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	100.16%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$772,956	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$160	\$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:	\$555,641	\$146,999	\$
Total Unrestricted Net Assets:	\$217,315	\$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: **Lake Township and Road & Bridge**

Unit Code: **014/080/01** County: **Clinton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$206,200**

Equalized Assessed Valuation: **\$17,163,518**

Population: **975**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$39,912**

Blended Component Units

Number Submitted = 2

Road & Bridge

Town

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$220,725	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$226	\$379	\$270
Revenue Collected During FY 15:	\$131,540	\$239,620	\$189,395
Expenditures During FY 15:	\$105,810	\$224,553	\$172,155
Per Capita Revenue:	\$135	\$255	\$195
Per Capita Expenditures:	\$109	\$236	\$180
Revenues over (under) Expenditures:	\$25,730	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	232.92%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$246,455	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$253	\$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:	\$105,300	\$146,999	\$
Total Unrestricted Net Assets:	\$28,700	\$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:	\$5,000	\$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 Less Than 850,000

Local Government Profile

Unit Name:	Lake Fork Township and Road & Bridge	
Unit Code:	054/110/01	County: Logan
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$155,462	
Equalized Assessed Valuation:	\$6,163,029	
Population:	154	
Employees:		
	Full Time:	
	Part Time:	10
	Salaries Paid:	\$21,037

Blended Component Units

Number 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:	\$303,296	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,969	\$379	\$270
Revenue Collected During FY 15:	\$64,250	\$239,620	\$189,395
Expenditures During FY 15:	\$56,497	\$224,553	\$172,155
Per Capita Revenue:	\$417	\$255	\$195
Per Capita Expenditures:	\$367	\$236	\$180
Revenues over (under) Expenditures:	\$7,753	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	550.56%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$311,049	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$2,020	\$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:	\$292,922	\$146,999	\$
Total Unrestricted Net Assets:	\$18,127	\$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:	Lake Villa Township and Road & Bridge		
Unit Code:	049/090/01	County:	Lake
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,683,580		
Equalized Assessed Valuation:	\$812,595,536		
Population:	8,788		
Employees:			
	Full Time:	23	
	Part Time:	30	
	Salaries Paid:	\$1,295,185	

Blended Component Units
Number 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:	\$4,854,401	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$552	\$128	\$63
Revenue Collected During FY 15:	\$4,414,193	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$4,481,821	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$502	\$124	\$65
Per Capita Expenditures:	\$510	\$104	\$61
Revenues over (under) Expenditures:	-\$67,628	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	106.80%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$4,786,773	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$545	\$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:	\$3,721,764	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,065,009	\$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:	Lakewood Township and Road & Bridge	
Unit Code:	086/090/01	County: Shelby
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$568,808	
Equalized Assessed Valuation:	\$4,969,006	
Population:	439	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$19,091

Blended Component Units
Number 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:	\$109,011	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$248	\$379	\$270
Revenue Collected During FY 15:	\$639,495	\$239,620	\$189,395
Expenditures During FY 15:	\$558,163	\$224,553	\$172,155
Per Capita Revenue:	\$1,457	\$255	\$195
Per Capita Expenditures:	\$1,271	\$236	\$180
Revenues over (under) Expenditures:	\$81,332	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	34.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$190,343	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$434	\$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:	\$190,343	\$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:	Lamard Township and Road & Bridge		
Unit Code:	096/140/01	County:	Wayne
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$237,171		
Equalized Assessed Valuation:	\$8,706,064		
Population:	1,422		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$31,823	

Blended Component Units
Number 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:	\$200,615	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$141	\$379	\$270
Revenue Collected During FY 15:	\$243,560	\$239,620	\$189,395
Expenditures During FY 15:	\$237,171	\$224,553	\$172,155
Per Capita Revenue:	\$171	\$255	\$195
Per Capita Expenditures:	\$167	\$236	\$180
Revenues over (under) Expenditures:	\$6,389	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	87.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$207,004	\$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:	\$60,893	\$29,665	\$
Total Unreserved Funds:	\$146,111	\$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: **Lamoine Township and Road & Bridge**

Unit Code: **062/100/01** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$225,190**

Equalized Assessed Valuation: **\$6,192,369**

Population: **516**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$43,217**

Blended Component Units

Number 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:	\$125,250	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$243	\$379	\$270
Revenue Collected During FY 15:	\$122,932	\$239,620	\$189,395
Expenditures During FY 15:	\$130,569	\$224,553	\$172,155
Per Capita Revenue:	\$238	\$255	\$195
Per Capita Expenditures:	\$253	\$236	\$180
Revenues over (under) Expenditures:	-\$7,637	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	90.08%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$117,613	\$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:	\$	\$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:	\$117,613	\$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:	Lamotte Township and Road & Bridge		
Unit Code:	017/030/01	County:	Crawford
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$452,118		
Equalized Assessed Valuation:	\$22,581,644		
Population:	2,046		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$90,839		

Blended Component Units

Number 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:	\$856,575	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$419	\$379	\$270
Revenue Collected During FY 15:	\$292,471	\$239,620	\$189,395
Expenditures During FY 15:	\$216,289	\$224,553	\$172,155
Per Capita Revenue:	\$143	\$255	\$195
Per Capita Expenditures:	\$106	\$236	\$180
Revenues over (under) Expenditures:	\$76,182	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	431.25%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$932,757	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$456	\$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:	\$312,469	\$146,999	\$
Total Unrestricted Net Assets:	\$769,073	\$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:	Lancaster Township and Road & Bridge		
Unit Code:	089/090/01	County:	Stephenson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$464,600		
Equalized Assessed Valuation:	\$23,994,751		
Population:	1,612		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$84,707	

Blended Component Units
Number 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:	\$188,540	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$117	\$379	\$270
Revenue Collected During FY 15:	\$331,807	\$239,620	\$189,395
Expenditures During FY 15:	\$313,819	\$224,553	\$172,155
Per Capita Revenue:	\$206	\$255	\$195
Per Capita Expenditures:	\$195	\$236	\$180
Revenues over (under) Expenditures:	\$17,988	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	65.81%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$206,528	\$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:	\$164,154	\$146,999	\$
Total Unrestricted Net Assets:	\$36,241	\$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: **Lanesville Township and Road & Bridge**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$96,000**

Equalized Assessed Valuation: **\$13,511,910**

Population: **275**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$35,384**

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:	\$129,390	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$471	\$379	\$270
Revenue Collected During FY 15:	\$105,924	\$239,620	\$189,395
Expenditures During FY 15:	\$94,314	\$224,553	\$172,155
Per Capita Revenue:	\$385	\$255	\$195
Per Capita Expenditures:	\$343	\$236	\$180
Revenues over (under) Expenditures:	\$11,610	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	149.50%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$141,000	\$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:	\$	\$71,097	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,938	\$146,999	\$
Total Unrestricted Net Assets:	\$137,070	\$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:	\$16,938	\$41,603	\$
Per Capita Debt:	\$62	\$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:	Laona Township and Road & Bridge		
Unit Code:	101/060/01	County:	Winnebago
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$139,485		
Equalized Assessed Valuation:	\$32,354,799		
Population:	1,180		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$35,291	

Blended Component Units

Number 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:	\$171,515	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$145	\$379	\$270
Revenue Collected During FY 15:	\$152,445	\$239,620	\$189,395
Expenditures During FY 15:	\$135,456	\$224,553	\$172,155
Per Capita Revenue:	\$129	\$255	\$195
Per Capita Expenditures:	\$115	\$236	\$180
Revenues over (under) Expenditures:	\$16,989	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	139.16%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$188,504	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$160	\$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:	\$172,230	\$146,999	\$
Total Unrestricted Net Assets:	\$16,274	\$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:	Larkinsburg Township and Road & Bridge		
Unit Code:	013/060/01	County:	Clay
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$133,200		
Equalized Assessed Valuation:	\$5,033,706		
Population:	644		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$32,950	

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:	\$116,495	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$181	\$379	\$270
Revenue Collected During FY 15:	\$108,556	\$239,620	\$189,395
Expenditures During FY 15:	\$111,593	\$224,553	\$172,155
Per Capita Revenue:	\$169	\$255	\$195
Per Capita Expenditures:	\$173	\$236	\$180
Revenues over (under) Expenditures:	-\$3,037	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	101.67%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$113,458	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$176	\$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:	\$199,969	\$146,999	\$
Total Unrestricted Net Assets:	-\$89,319	\$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:	\$2,807	\$41,603	\$
Per Capita Debt:	\$4	\$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:	Lawndale Township and Road & Bridge		
Unit Code:	064/200/01	County:	Mclean
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$275,615		
Equalized Assessed Valuation:	\$11,042,734		
Population:	155		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$44,640	

Blended Component Units

Number 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:	\$171,792	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,108	\$379	\$270
Revenue Collected During FY 15:	\$132,882	\$239,620	\$189,395
Expenditures During FY 15:	\$178,189	\$224,553	\$172,155
Per Capita Revenue:	\$857	\$255	\$195
Per Capita Expenditures:	\$1,150	\$236	\$180
Revenues over (under) Expenditures:	-\$45,307	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	70.98%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$126,485	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$816	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$126,483	\$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:	\$271,000	\$41,603	\$
Per Capita Debt:	\$1,748	\$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:	Lawrence Township and Road & Bridge		
Unit Code:	051/060/01	County:	Lawrence
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$412,500		
Equalized Assessed Valuation:	\$48,599,042		
Population:	6,521		
Employees:			
Full Time:			4
Part Time:			2
Salaries Paid:			\$147,836

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:	\$241,417	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$37	\$379	\$270
Revenue Collected During FY 15:	\$310,730	\$239,620	\$189,395
Expenditures During FY 15:	\$355,648	\$224,553	\$172,155
Per Capita Revenue:	\$48	\$255	\$195
Per Capita Expenditures:	\$55	\$236	\$180
Revenues over (under) Expenditures:	-\$44,918	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	55.25%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$196,498	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$30	\$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:	\$90,062	\$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:	\$106,435	\$41,603	\$
Per Capita Debt:	\$16	\$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:	Leaf River Township and Road & Bridge	
Unit Code:	071/100/01	County: Ogle
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$393,909	
Equalized Assessed Valuation:	\$19,120,318	
Population:	1,250	
Employees:		
Full Time:	1	
Part Time:	9	
Salaries Paid:	\$45,800	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$384,933	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$308	\$379	\$270
Revenue Collected During FY 15:	\$251,643	\$239,620	\$189,395
Expenditures During FY 15:	\$260,031	\$224,553	\$172,155
Per Capita Revenue:	\$201	\$255	\$195
Per Capita Expenditures:	\$208	\$236	\$180
Revenues over (under) Expenditures:	-\$8,388	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	144.81%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$376,545	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$301	\$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:	\$307,578	\$146,999	\$
Total Unrestricted Net Assets:	\$68,967	\$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:	Lebanon Township and Road & Bridge		
Unit Code:	088/090/01	County:	St. Clair
Fiscal Year End:	2/28/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$725,640		
Equalized Assessed Valuation:	\$56,066,172		
Population:	4,100		
Employees:			
Full Time:	4		
Part Time:	6		
Salaries Paid:	\$116,972		

Blended Component Units

Number 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:	\$627,544	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$153	\$379	\$270
Revenue Collected During FY 15:	\$374,403	\$239,620	\$189,395
Expenditures During FY 15:	\$428,486	\$224,553	\$172,155
Per Capita Revenue:	\$91	\$255	\$195
Per Capita Expenditures:	\$105	\$236	\$180
Revenues over (under) Expenditures:	-\$54,083	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	133.83%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$573,461	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$140	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$573,461	\$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:	\$286,482	\$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: **Lee Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$122,531**

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

Population: **326**

Employees:

 Full Time: **6**

 Part Time: **2**

 Salaries Paid: **\$22,977**

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:	\$166,654	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$511	\$379	\$270
Revenue Collected During FY 15:	\$103,853	\$239,620	\$189,395
Expenditures During FY 15:	\$91,405	\$224,553	\$172,155
Per Capita Revenue:	\$319	\$255	\$195
Per Capita Expenditures:	\$280	\$236	\$180
Revenues over (under) Expenditures:	\$12,448	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	195.94%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$179,102	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$549	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$179,102	\$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: **Lee Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$56,813**

Equalized Assessed Valuation: **\$7,263,508**

Population: **237**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$18,680**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$	\$379	\$270
Revenue Collected During FY 15:	\$44,324	\$239,620	\$189,395
Expenditures During FY 15:	\$	\$224,553	\$172,155
Per Capita Revenue:	\$187	\$255	\$195
Per Capita Expenditures:	\$	\$236	\$180
Revenues over (under) Expenditures:	\$44,324	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	0.00%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$44,324	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$187	\$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:	Lee Center Township and Road & Bridge		
Unit Code:	052/110/01	County:	Lee
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$322,226		
Equalized Assessed Valuation:	\$16,872,688		
Population:	593		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$39,873		

Blended Component Units
Number 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:	\$270,003	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$455	\$379	\$270
Revenue Collected During FY 15:	\$216,910	\$239,620	\$189,395
Expenditures During FY 15:	\$170,720	\$224,553	\$172,155
Per Capita Revenue:	\$366	\$255	\$195
Per Capita Expenditures:	\$288	\$236	\$180
Revenues over (under) Expenditures:	\$46,190	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	185.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$316,193	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$533	\$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:	\$281,300	\$146,999	\$
Total Unrestricted Net Assets:	\$34,893	\$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: **Leech Township and Road & Bridge**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$250,223**

Equalized Assessed Valuation: **\$6,561,078**

Population: **600**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$46,565**

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:	\$260,005	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$433	\$379	\$270
Revenue Collected During FY 15:	\$193,493	\$239,620	\$189,395
Expenditures During FY 15:	\$162,802	\$224,553	\$172,155
Per Capita Revenue:	\$322	\$255	\$195
Per Capita Expenditures:	\$271	\$236	\$180
Revenues over (under) Expenditures:	\$30,691	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	178.56%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$290,696	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$484	\$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:	\$290,696	\$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:	Leef Township and Road & Bridge		
Unit Code:	057/130/01	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$189,932		
Equalized Assessed Valuation:	\$11,690,694		
Population:	628		
Employees:			
	Full Time:		
	Part Time:	15	
	Salaries Paid:	\$36,595	

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$192,127	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$306	\$379	\$270
Revenue Collected During FY 15:	\$140,505	\$239,620	\$189,395
Expenditures During FY 15:	\$115,648	\$224,553	\$172,155
Per Capita Revenue:	\$224	\$255	\$195
Per Capita Expenditures:	\$184	\$236	\$180
Revenues over (under) Expenditures:	\$24,857	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	187.62%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$216,984	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$346	\$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:	\$205,135	\$146,999	\$
Total Unrestricted Net Assets:	\$30,023	\$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:	Leepertown Township and Road & Bridge		
Unit Code:	006/130/01	County:	Bureau
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$162,000		
Equalized Assessed Valuation:	\$5,512,240		
Population:	408		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$16,312	

Blended Component Units

Number 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:	\$82,476	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$202	\$379	\$270
Revenue Collected During FY 15:	\$73,439	\$239,620	\$189,395
Expenditures During FY 15:	\$102,609	\$224,553	\$172,155
Per Capita Revenue:	\$180	\$255	\$195
Per Capita Expenditures:	\$251	\$236	\$180
Revenues over (under) Expenditures:	-\$29,170	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	88.17%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$90,471	\$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:	\$59,149	\$146,999	\$
Total Unrestricted Net Assets:	\$31,322	\$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:	\$30,145	\$41,603	\$
Per Capita Debt:	\$74	\$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:	Lemont Township and Road & Bridge	
Unit Code:	016/090/01	County: Cook
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$23,457,732	
Equalized Assessed Valuation:	\$715,476,997	
Population:	19,000	
Employees:		
Full Time:	8	
Part Time:	11	
Salaries Paid:	\$508,375	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$983,526	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$52	\$128	\$63
Revenue Collected During FY 15:	\$1,806,167	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,797,504	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$95	\$124	\$65
Per Capita Expenditures:	\$95	\$104	\$61
Revenues over (under) Expenditures:	\$8,663	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	61.89%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,112,464	\$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:	\$2,801,251	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,120,627	\$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:	\$2,932,725	\$761,643	\$
Per Capita Debt:	\$154	\$36	\$
General Obligation Debt over EAV:	0.40%	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: **Lenox Township and Road & Bridge**

Unit Code: 094/080/01 County: Warren

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$173,156

Equalized Assessed Valuation: \$15,481,645

Population: 342

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: \$33,378

Blended Component Units

Number 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:	\$31,795	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$93	\$379	\$270
Revenue Collected During FY 15:	\$232,969	\$239,620	\$189,395
Expenditures During FY 15:	\$209,220	\$224,553	\$172,155
Per Capita Revenue:	\$681	\$255	\$195
Per Capita Expenditures:	\$612	\$236	\$180
Revenues over (under) Expenditures:	\$23,749	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	60.08%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$125,703	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$368	\$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:	\$108,538	\$146,999	\$
Total Unrestricted Net Assets:	\$17,165	\$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:	\$105,052	\$41,603	\$
Per Capita Debt:	\$307	\$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:	Lenzburg Township and Road & Bridge		
Unit Code:	088/100/01	County:	St. Clair
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$454,000		
Equalized Assessed Valuation:	\$12,004,000		
Population:	1,190		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$37,834	

Blended Component Units

Number 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:	\$486,059	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$408	\$379	\$270
Revenue Collected During FY 15:	\$114,898	\$239,620	\$189,395
Expenditures During FY 15:	\$156,822	\$224,553	\$172,155
Per Capita Revenue:	\$97	\$255	\$195
Per Capita Expenditures:	\$132	\$236	\$180
Revenues over (under) Expenditures:	-\$41,924	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	283.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$444,135	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$373	\$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:	\$402,006	\$146,999	\$
Total Unrestricted Net Assets:	\$42,128	\$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: **Leroy Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$341,735**

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

Population: **700**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$31,863**

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:	\$251,303	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$359	\$379	\$270
Revenue Collected During FY 15:	\$166,472	\$239,620	\$189,395
Expenditures During FY 15:	\$151,912	\$224,553	\$172,155
Per Capita Revenue:	\$238	\$255	\$195
Per Capita Expenditures:	\$217	\$236	\$180
Revenues over (under) Expenditures:	\$14,560	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	194.76%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$295,863	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$423	\$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:	\$263,140	\$146,999	\$
Total Unrestricted Net Assets:	\$7,375	\$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:	\$25,348	\$41,603	\$
Per Capita Debt:	\$36	\$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: **Levan Township and Road & Bridge**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$214,000**

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

Population: **979**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$8,405**

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$184,242	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$188	\$379	\$270
Revenue Collected During FY 15:	\$56,612	\$239,620	\$189,395
Expenditures During FY 15:	\$55,883	\$224,553	\$172,155
Per Capita Revenue:	\$58	\$255	\$195
Per Capita Expenditures:	\$57	\$236	\$180
Revenues over (under) Expenditures:	\$729	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	331.00%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$184,971	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$189	\$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:	\$111,104	\$146,999	\$
Total Unrestricted Net Assets:	\$73,866	\$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

Number 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:	\$255,254	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$2,553	\$379	\$270
Revenue Collected During FY 15:	\$52,959	\$239,620	\$189,395
Expenditures During FY 15:	\$140,372	\$224,553	\$172,155
Per Capita Revenue:	\$530	\$255	\$195
Per Capita Expenditures:	\$1,404	\$236	\$180
Revenues over (under) Expenditures:	-\$87,413	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	119.57%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$167,841	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,678	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$94,774	\$29,665	\$
Total Unreserved Funds:	\$73,067	\$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:	Lewistown Township and Road & Bridge	
Unit Code:	029/170/01	County: Fulton
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$299,585	
Equalized Assessed Valuation:	\$26,710,631	
Population:	3,151	
Employees:		
Full Time:	1	
Part Time:	3	
Salaries Paid:	\$63,253	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$661,048	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$210	\$379	\$270
Revenue Collected During FY 15:	\$186,744	\$239,620	\$189,395
Expenditures During FY 15:	\$293,379	\$224,553	\$172,155
Per Capita Revenue:	\$59	\$255	\$195
Per Capita Expenditures:	\$93	\$236	\$180
Revenues over (under) Expenditures:	-\$106,635	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	209.43%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$614,413	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$195	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$526,735	\$29,665	\$
Total Unreserved Funds:	\$87,678	\$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:	\$44,884	\$41,603	\$
Per Capita Debt:	\$14	\$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:	Lexington Township and Road & Bridge		
Unit Code:	064/210/01	County:	Mclean
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$559,732		
Equalized Assessed Valuation:	\$47,085,725		
Population:	2,069		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$71,723		

Blended Component Units
Number 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:	\$558,948	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$270	\$379	\$270
Revenue Collected During FY 15:	\$226,162	\$239,620	\$189,395
Expenditures During FY 15:	\$241,668	\$224,553	\$172,155
Per Capita Revenue:	\$109	\$255	\$195
Per Capita Expenditures:	\$117	\$236	\$180
Revenues over (under) Expenditures:	-\$15,506	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	224.87%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$543,442	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$263	\$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:	\$424,860	\$146,999	\$
Total Unrestricted Net Assets:	\$118,582	\$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:	Leyden Township and Road & Bridge		
Unit Code:	016/100/01	County:	Cook
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,338,900		
Equalized Assessed Valuation:	\$2,332,365,962		
Population:	92,890		
Employees:			
Full Time:			38
Part Time:			29
Salaries Paid:			\$2,628,213

Blended Component Units
Number 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:	\$8,394,459	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$90	\$128	\$63
Revenue Collected During FY 15:	\$6,042,711	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$5,866,679	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$65	\$124	\$65
Per Capita Expenditures:	\$63	\$104	\$61
Revenues over (under) Expenditures:	\$176,032	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	147.47%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$8,651,689	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$93	\$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:	\$4,457,467	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$3,550,725	\$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:	\$1,977,217	\$761,643	\$
Per Capita Debt:	\$21	\$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:	\$2,157,091	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$23	\$20	\$
Revenue Collected During FY 15:	\$4,606,660	\$109,954	\$
Expenditures During FY 15:	\$3,640,967	\$93,740	\$
Per Capita Revenue:	\$50	\$3	\$
Per Capita Expenditures:	\$39	\$3	\$
Operating Income (loss):	\$965,693	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	86.48%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$3,148,808	\$607,060	\$
Per Capita Ending Retained Earnings:	\$34	\$22	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Liberty Township and Road & Bridge		
Unit Code:	001/130/01	County:	Adams
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$145,886		
Equalized Assessed Valuation:	\$18,758,042		
Population:	1,500		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$45,326	

Blended Component Units

Number 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:	\$103,066	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$69	\$379	\$270
Revenue Collected During FY 15:	\$165,885	\$239,620	\$189,395
Expenditures During FY 15:	\$139,119	\$224,553	\$172,155
Per Capita Revenue:	\$111	\$255	\$195
Per Capita Expenditures:	\$93	\$236	\$180
Revenues over (under) Expenditures:	\$26,766	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	93.32%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$129,832	\$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:	\$88,338	\$29,665	\$
Total Unreserved Funds:	\$41,494	\$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:	\$17,250	\$41,603	\$
Per Capita Debt:	\$12	\$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: **Liberty Township and Road & Bridge**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$270,872**

Equalized Assessed Valuation: **\$6,685,181**

Population: **764**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$11,782**

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$200,802	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$263	\$379	\$270
Revenue Collected During FY 15:	\$72,306	\$239,620	\$189,395
Expenditures During FY 15:	\$107,821	\$224,553	\$172,155
Per Capita Revenue:	\$95	\$255	\$195
Per Capita Expenditures:	\$141	\$236	\$180
Revenues over (under) Expenditures:	-\$35,515	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	153.30%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$165,287	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$216	\$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:	\$165,287	\$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:	Libertyville Township and Road & Bridge		
Unit Code:	049/100/01	County:	Lake
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,376,146		
Equalized Assessed Valuation:	\$2,543,643,127		
Population:	53,139		
Employees:			
	Full Time:	15	
	Part Time:	18	
	Salaries Paid:	\$981,883	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,476,117	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$65	\$128	\$63
Revenue Collected During FY 15:	\$2,913,742	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,491,527	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$55	\$124	\$65
Per Capita Expenditures:	\$47	\$104	\$61
Revenues over (under) Expenditures:	\$422,215	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	154.46%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,848,332	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$72	\$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:	\$2,843,275	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,165,291	\$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:	\$20,036	\$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: **Licking Township and Road & Bridge**

Unit Code: 017/040/01 County: Crawford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$348,574

Equalized Assessed Valuation: \$4,877,393

Population: 448

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$49,922

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$270,190	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$603	\$379	\$270
Revenue Collected During FY 15:	\$151,475	\$239,620	\$189,395
Expenditures During FY 15:	\$149,919	\$224,553	\$172,155
Per Capita Revenue:	\$338	\$255	\$195
Per Capita Expenditures:	\$335	\$236	\$180
Revenues over (under) Expenditures:	\$1,556	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	181.26%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$271,746	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$607	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$225,578	\$29,665	\$
Total Unreserved Funds:	\$46,168	\$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: **Lima Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$386,961**

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

Population: **534**

Employees:

 Full Time: **1**

 Part Time: **13**

 Salaries Paid: **\$37,224**

Blended Component Units

Number Submitted = 2

Lima Twp
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$261,223	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$489	\$379	\$270
Revenue Collected During FY 15:	\$154,259	\$239,620	\$189,395
Expenditures During FY 15:	\$127,902	\$224,553	\$172,155
Per Capita Revenue:	\$289	\$255	\$195
Per Capita Expenditures:	\$240	\$236	\$180
Revenues over (under) Expenditures:	\$26,357	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	224.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$287,580	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$539	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$203,794	\$29,665	\$
Total Unreserved Funds:	\$83,785	\$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:	Limestone Township and Road & Bridge		
Unit Code:	072/090/01	County:	Peoria
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,239,670		
Equalized Assessed Valuation:	\$278,214,620		
Population:	19,705		
Employees:			
	Full Time:	10	
	Part Time:	21	
	Salaries Paid:	\$501,937	

Blended Component Units

Number 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:	\$1,188,563	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$60	\$128	\$63
Revenue Collected During FY 15:	\$1,768,699	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,183,616	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$90	\$124	\$65
Per Capita Expenditures:	\$60	\$104	\$61
Revenues over (under) Expenditures:	\$585,083	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	141.40%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,673,646	\$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:	\$863,393	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$810,253	\$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:	\$593,323	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$30	\$20	\$
Revenue Collected During FY 15:	\$37,608	\$109,954	\$
Expenditures During FY 15:	\$93,328	\$93,740	\$
Per Capita Revenue:	\$2	\$3	\$
Per Capita Expenditures:	\$5	\$3	\$
Operating Income (loss):	-\$55,720	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	683.19%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$637,603	\$607,060	\$
Per Capita Ending Retained Earnings:	\$32	\$22	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Limestone Township and Road & Bridge		
Unit Code:	046/060/01	County:	Kankakee
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$980,644		
Equalized Assessed Valuation:	\$113,394,586		
Population:	5,035		
Employees:			
Full Time:	7		
Part Time:	8		
Salaries Paid:	\$120,132		

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$838,778	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$167	\$379	\$270
Revenue Collected During FY 15:	\$628,979	\$239,620	\$189,395
Expenditures During FY 15:	\$359,494	\$224,553	\$172,155
Per Capita Revenue:	\$125	\$255	\$195
Per Capita Expenditures:	\$71	\$236	\$180
Revenues over (under) Expenditures:	\$269,485	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	308.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,108,263	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$220	\$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:	\$814,808	\$146,999	\$
Total Unrestricted Net Assets:	\$216,460	\$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: **Lincoln Township and Road & Bridge**

Unit Code: 071/110/01 County: Ogle

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$85,607

Equalized Assessed Valuation: \$14,884,291

Population: 543

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$26,537

Blended Component Units

Number 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:	\$165,590	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$305	\$379	\$270
Revenue Collected During FY 15:	\$108,739	\$239,620	\$189,395
Expenditures During FY 15:	\$70,230	\$224,553	\$172,155
Per Capita Revenue:	\$200	\$255	\$195
Per Capita Expenditures:	\$129	\$236	\$180
Revenues over (under) Expenditures:	\$38,509	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	290.62%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$204,099	\$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:	\$206,216	\$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: **Linder Township and Road & Bridge**

Unit Code: 031/050/01 County: Greene

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$183,360

Equalized Assessed Valuation: \$8,914,754

Population: 345

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$39,595

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$129,760	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$376	\$379	\$270
Revenue Collected During FY 15:	\$90,454	\$239,620	\$189,395
Expenditures During FY 15:	\$96,438	\$224,553	\$172,155
Per Capita Revenue:	\$262	\$255	\$195
Per Capita Expenditures:	\$280	\$236	\$180
Revenues over (under) Expenditures:	-\$5,984	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	128.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$123,776	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$359	\$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:	\$95,195	\$146,999	\$
Total Unrestricted Net Assets:	\$28,581	\$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:	Linn Township and Road & Bridge		
Unit Code:	102/070/01	County:	Woodford
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$194,110		
Equalized Assessed Valuation:	\$16,774,164		
Population:	315		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$30,942		

Blended Component Units

Number 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:	\$166,566	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$529	\$379	\$270
Revenue Collected During FY 15:	\$109,990	\$239,620	\$189,395
Expenditures During FY 15:	\$81,414	\$224,553	\$172,155
Per Capita Revenue:	\$349	\$255	\$195
Per Capita Expenditures:	\$258	\$236	\$180
Revenues over (under) Expenditures:	\$28,576	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	239.69%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$195,142	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$619	\$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:	\$195,151	\$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:	Lisbon Township and Road & Bridge		
Unit Code:	047/050/01	County:	Kendall
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$394,530		
Equalized Assessed Valuation:	\$25,944,003		
Population:	899		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$49,575		

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:	\$616,626	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$686	\$379	\$270
Revenue Collected During FY 15:	\$258,438	\$239,620	\$189,395
Expenditures During FY 15:	\$336,777	\$224,553	\$172,155
Per Capita Revenue:	\$287	\$255	\$195
Per Capita Expenditures:	\$375	\$236	\$180
Revenues over (under) Expenditures:	-\$78,339	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	159.83%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$538,287	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$599	\$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:	\$321,628	\$146,999	\$
Total Unrestricted Net Assets:	\$216,658	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Lisle Township and Road & Bridge		
Unit Code:	022/040/01	County:	Dupage
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,597,147		
Equalized Assessed Valuation:	\$4,265,540,778		
Population:	116,000		
Employees:			
Full Time:			27
Part Time:			20
Salaries Paid:			\$1,932,385

Blended Component Units
Number 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:	\$6,228,824	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$54	\$128	\$63
Revenue Collected During FY 15:	\$5,604,987	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$4,896,122	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$48	\$124	\$65
Per Capita Expenditures:	\$42	\$104	\$61
Revenues over (under) Expenditures:	\$708,865	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	141.70%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$6,937,689	\$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:	\$3,858,623	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$3,079,066	\$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:	Little Mackinaw Township and Road & Bridge	
Unit Code:	090/110/01	County: Tazewell
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$106,516	
Equalized Assessed Valuation:	\$33,885,247	
Population:	2,150	
Employees:		
Full Time:	1	
Part Time:	6	
Salaries Paid:	\$36,100	

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:	\$182,325	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$85	\$379	\$270
Revenue Collected During FY 15:	\$106,515	\$239,620	\$189,395
Expenditures During FY 15:	\$102,831	\$224,553	\$172,155
Per Capita Revenue:	\$50	\$255	\$195
Per Capita Expenditures:	\$48	\$236	\$180
Revenues over (under) Expenditures:	\$3,684	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	180.89%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$186,009	\$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:	\$183,962	\$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: **Little Rock Township and Road & Bridge**

Unit Code: **047/060/01** County: **Kendall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$846,777**

Equalized Assessed Valuation: **\$198,000,000**

Population: **13,000**

Employees:

 Full Time: **5**

 Part Time:

 Salaries Paid: **\$370,000**

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,974,189	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$152	\$128	\$63
Revenue Collected During FY 15:	\$1,041,563	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,154,270	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$80	\$124	\$65
Per Capita Expenditures:	\$89	\$104	\$61
Revenues over (under) Expenditures:	-\$112,707	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	161.27%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,861,482	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$143	\$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:	\$1,861,482	\$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:	Littleton Township and Road & Bridge		
Unit Code:	084/100/01	County:	Schuyler
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$323,195		
Equalized Assessed Valuation:	\$6,916,986		
Population:	336		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$28,662	

Blended Component Units

Number 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:	\$89,942	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$268	\$379	\$270
Revenue Collected During FY 15:	\$120,509	\$239,620	\$189,395
Expenditures During FY 15:	\$131,422	\$224,553	\$172,155
Per Capita Revenue:	\$359	\$255	\$195
Per Capita Expenditures:	\$391	\$236	\$180
Revenues over (under) Expenditures:	-\$10,913	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	60.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$79,029	\$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:	\$39,060	\$146,999	\$
Total Unrestricted Net Assets:	\$40,018	\$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:	\$62,518	\$41,603	\$
Per Capita Debt:	\$186	\$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:	Lively Grove Township and Road & Bridge		
Unit Code:	095/090/01	County:	Washington
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,045,395		
Equalized Assessed Valuation:	\$74,657,311		
Population:	688		
Employees:			
Full Time:			
Part Time:	12		
Salaries Paid:	\$68,331		

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:	\$239,023	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$347	\$379	\$270
Revenue Collected During FY 15:	\$657,927	\$239,620	\$189,395
Expenditures During FY 15:	\$223,835	\$224,553	\$172,155
Per Capita Revenue:	\$956	\$255	\$195
Per Capita Expenditures:	\$325	\$236	\$180
Revenues over (under) Expenditures:	\$434,092	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	300.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$673,115	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$978	\$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:	\$544,978	\$146,999	\$
Total Unrestricted Net Assets:	\$128,137	\$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: **Liverpool Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$195,500**

Equalized Assessed Valuation: **\$7,730,304**

Population: **544**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$8,446**

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$217,822	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$400	\$379	\$270
Revenue Collected During FY 15:	\$113,151	\$239,620	\$189,395
Expenditures During FY 15:	\$158,437	\$224,553	\$172,155
Per Capita Revenue:	\$208	\$255	\$195
Per Capita Expenditures:	\$291	\$236	\$180
Revenues over (under) Expenditures:	-\$45,286	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	108.90%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$172,536	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$317	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$172,527	\$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:	\$30,073	\$41,603	\$
Per Capita Debt:	\$55	\$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:	Loami Township and Road & Bridge	
Unit Code:	083/170/01	County: Sangamon
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash	
Appropriation or Budget:	\$185,725	
Equalized Assessed Valuation:	\$6,411,241	
Population:	1,200	
Employees:		
Full Time:		
Part Time:	15	
Salaries Paid:	\$46,760	

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$78,577	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$65	\$379	\$270
Revenue Collected During FY 15:	\$140,106	\$239,620	\$189,395
Expenditures During FY 15:	\$132,489	\$224,553	\$172,155
Per Capita Revenue:	\$117	\$255	\$195
Per Capita Expenditures:	\$110	\$236	\$180
Revenues over (under) Expenditures:	\$7,617	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	65.06%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$86,194	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$72	\$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:	Lockport Township and Road & Bridge		
Unit Code:	099/110/01	County:	Will
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,688,188		
Equalized Assessed Valuation:	\$1,082,065,875		
Population:	59,954		
Employees:			
	Full Time:	25	
	Part Time:	13	
	Salaries Paid:	\$929,893	

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,112,447	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$85	\$128	\$63
Revenue Collected During FY 15:	\$3,394,114	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,836,928	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$57	\$124	\$65
Per Capita Expenditures:	\$47	\$104	\$61
Revenues over (under) Expenditures:	\$557,186	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	199.85%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$5,669,633	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$95	\$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:	\$2,160,581	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$3,452,382	\$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:	\$105,271	\$761,643	\$
Per Capita Debt:	\$2	\$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:	\$1,658,331	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$28	\$20	\$
Revenue Collected During FY 15:	\$567,397	\$109,954	\$
Expenditures During FY 15:	\$680,228	\$93,740	\$
Per Capita Revenue:	\$9	\$3	\$
Per Capita Expenditures:	\$11	\$3	\$
Operating Income (loss):	-\$112,831	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	227.20%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$1,545,500	\$607,060	\$
Per Capita Ending Retained Earnings:	\$26	\$22	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Locust Township and Road & Bridge		
Unit Code:	011/070/01	County:	Christian
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$467,179		
Equalized Assessed Valuation:	\$12,622,905		
Population:	660		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$49,405		

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$279,883	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$424	\$379	\$270
Revenue Collected During FY 15:	\$187,972	\$239,620	\$189,395
Expenditures During FY 15:	\$161,834	\$224,553	\$172,155
Per Capita Revenue:	\$285	\$255	\$195
Per Capita Expenditures:	\$245	\$236	\$180
Revenues over (under) Expenditures:	\$26,138	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	189.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$306,021	\$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:	\$208,760	\$146,999	\$
Total Unrestricted Net Assets:	\$97,260	\$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:	\$19,756	\$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:	Loda Township and Road & Bridge		
Unit Code:	038/140/01	County:	Iroquois
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$324,653		
Equalized Assessed Valuation:	\$39,000,000		
Population:	1,500		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$70,296		

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:	\$297,054	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$198	\$379	\$270
Revenue Collected During FY 15:	\$324,653	\$239,620	\$189,395
Expenditures During FY 15:	\$331,819	\$224,553	\$172,155
Per Capita Revenue:	\$216	\$255	\$195
Per Capita Expenditures:	\$221	\$236	\$180
Revenues over (under) Expenditures:	-\$7,166	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	87.36%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$289,888	\$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:	\$94,231	\$29,665	\$
Total Unreserved Funds:	\$215,727	\$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:	\$11,000	\$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:	Logan Township and Road & Bridge		
Unit Code:	072/100/01	County:	Peoria
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,147,445		
Equalized Assessed Valuation:	\$59,581,211		
Population:	3,192		
Employees:			
	Full Time:		
	Part Time:	20	
	Salaries Paid:	\$76,397	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$541,746	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$170	\$379	\$270
Revenue Collected During FY 15:	\$423,731	\$239,620	\$189,395
Expenditures During FY 15:	\$522,201	\$224,553	\$172,155
Per Capita Revenue:	\$133	\$255	\$195
Per Capita Expenditures:	\$164	\$236	\$180
Revenues over (under) Expenditures:	-\$98,470	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	98.69%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$515,376	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$161	\$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:	\$390,811	\$146,999	\$
Total Unrestricted Net Assets:	\$124,565	\$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:	\$72,100	\$41,603	\$
Per Capita Debt:	\$23	\$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:	Lomax Township and Road & Bridge		
Unit Code:	036/050/01	County:	Henderson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$182,740		
Equalized Assessed Valuation:	\$9,468,320		
Population:	939		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$13,300		

Blended Component Units
Number 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:	\$88,817	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$95	\$379	\$270
Revenue Collected During FY 15:	\$98,744	\$239,620	\$189,395
Expenditures During FY 15:	\$87,601	\$224,553	\$172,155
Per Capita Revenue:	\$105	\$255	\$195
Per Capita Expenditures:	\$93	\$236	\$180
Revenues over (under) Expenditures:	\$11,143	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	114.11%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$99,960	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$106	\$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:	\$79,402	\$146,999	\$
Total Unrestricted Net Assets:	\$20,561	\$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:	\$26,000	\$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:	Lone Grove Township and Road & Bridge		
Unit Code:	026/080/01	County:	Fayette
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$130,693		
Equalized Assessed Valuation:	\$8,941,902		
Population:	1,200		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$4,632	

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$	\$379	\$270
Revenue Collected During FY 15:	\$193,549	\$239,620	\$189,395
Expenditures During FY 15:	\$77,986	\$224,553	\$172,155
Per Capita Revenue:	\$161	\$255	\$195
Per Capita Expenditures:	\$65	\$236	\$180
Revenues over (under) Expenditures:	\$115,563	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	148.18%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$115,563	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$96	\$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:	Long Branch Township and Road & Bridge	
Unit Code:	082/080/01	County: Saline
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash	
Appropriation or Budget:	\$184,346	
Equalized Assessed Valuation:	\$6,678,439	
Population:	189	
Employees:		
Full Time:		
Part Time:	10	
Salaries Paid:	\$11,060	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$153,687	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$813	\$379	\$270
Revenue Collected During FY 15:	\$30,536	\$239,620	\$189,395
Expenditures During FY 15:	\$68,315	\$224,553	\$172,155
Per Capita Revenue:	\$162	\$255	\$195
Per Capita Expenditures:	\$361	\$236	\$180
Revenues over (under) Expenditures:	-\$37,779	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	169.67%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$115,908	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$613	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$115,908	\$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:	Long Creek Township and Road & Bridge		
Unit Code:	055/080/01	County:	Macon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,525,060		
Equalized Assessed Valuation:	\$204,962,179		
Population:	10,574		
Employees:			
Full Time:			14
Part Time:			16
Salaries Paid:			\$496,843

Blended Component Units

Number 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:	\$719,443	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$68	\$379	\$270
Revenue Collected During FY 15:	\$620,744	\$239,620	\$189,395
Expenditures During FY 15:	\$735,227	\$224,553	\$172,155
Per Capita Revenue:	\$59	\$255	\$195
Per Capita Expenditures:	\$70	\$236	\$180
Revenues over (under) Expenditures:	-\$114,483	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	82.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$604,960	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$57	\$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:	\$403,330	\$146,999	\$
Total Unrestricted Net Assets:	\$201,630	\$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:	\$2,841,295	\$41,603	\$
Per Capita Debt:	\$269	\$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:	\$4,582,225	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$433	\$4	\$
Revenue Collected During FY 15:	\$1,664,720	\$2,067	\$
Expenditures During FY 15:	\$1,295,951	\$2,246	\$
Per Capita Revenue:	\$157	\$	\$
Per Capita Expenditures:	\$123	\$	\$
Operating Income (loss):	\$368,769	-\$179	\$
Ratio of Retained Earnings to Expenditures:	382.04%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$4,950,994	\$11,837	\$
Per Capita Ending Retained Earnings:	\$468	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Long Point Township and Road & Bridge		
Unit Code:	053/140/01	County:	Livingston
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$278,720		
Equalized Assessed Valuation:	\$13,913,234		
Population:	498		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$47,876		

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$191,474	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$384	\$379	\$270
Revenue Collected During FY 15:	\$156,682	\$239,620	\$189,395
Expenditures During FY 15:	\$121,065	\$224,553	\$172,155
Per Capita Revenue:	\$315	\$255	\$195
Per Capita Expenditures:	\$243	\$236	\$180
Revenues over (under) Expenditures:	\$35,617	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	187.58%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$227,091	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$456	\$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:	\$174,356	\$146,999	\$
Total Unrestricted Net Assets:	\$52,735	\$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:	Looking Glass Township and Road & Bridge		
Unit Code:	014/090/01	County:	Clinton
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$448,291		
Equalized Assessed Valuation:	\$99,168,840		
Population:	6,354		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$77,946	

Blended Component Units

Number 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:	\$205,616	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$32	\$379	\$270
Revenue Collected During FY 15:	\$228,927	\$239,620	\$189,395
Expenditures During FY 15:	\$254,168	\$224,553	\$172,155
Per Capita Revenue:	\$36	\$255	\$195
Per Capita Expenditures:	\$40	\$236	\$180
Revenues over (under) Expenditures:	-\$25,241	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	80.40%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$204,350	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$32	\$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:	\$471,326	\$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:	Loraine Township and Road & Bridge		
Unit Code:	037/150/01	County:	Henry
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$132,300		
Equalized Assessed Valuation:	\$6,177,627		
Population:	290		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$24,216	

Blended Component Units

Number Submitted = 1
 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$159,688	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$551	\$379	\$270
Revenue Collected During FY 15:	\$126,779	\$239,620	\$189,395
Expenditures During FY 15:	\$121,614	\$224,553	\$172,155
Per Capita Revenue:	\$437	\$255	\$195
Per Capita Expenditures:	\$419	\$236	\$180
Revenues over (under) Expenditures:	\$5,165	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	135.55%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$164,853	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$568	\$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:	\$80,845	\$146,999	\$
Total Unrestricted Net Assets:	\$23,515	\$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:	\$45,000	\$41,603	\$
Per Capita Debt:	\$155	\$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: **Loran Township and Road & Bridge**

Unit Code: 089/100/01 County: Stephenson

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$395,906

Equalized Assessed Valuation: \$24,218,845

Population: 1,442

Employees:

Full Time: 1

Part Time: 7

Salaries Paid: \$56,630

Blended Component Units

Number 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:	\$349,027	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$242	\$379	\$270
Revenue Collected During FY 15:	\$345,358	\$239,620	\$189,395
Expenditures During FY 15:	\$282,080	\$224,553	\$172,155
Per Capita Revenue:	\$239	\$255	\$195
Per Capita Expenditures:	\$196	\$236	\$180
Revenues over (under) Expenditures:	\$63,278	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	146.17%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$412,305	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$286	\$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:	\$282,017	\$146,999	\$
Total Unrestricted Net Assets:	\$60,318	\$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: Loudon Township and Road & Bridge

Unit Code: 026/090/01 County: Fayette

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$407,762

Equalized Assessed Valuation: \$12,928,662

Population: 680

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$65,866

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:	\$200,159	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$294	\$379	\$270
Revenue Collected During FY 15:	\$174,883	\$239,620	\$189,395
Expenditures During FY 15:	\$162,772	\$224,553	\$172,155
Per Capita Revenue:	\$257	\$255	\$195
Per Capita Expenditures:	\$239	\$236	\$180
Revenues over (under) Expenditures:	\$12,111	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	130.41%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$212,270	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$312	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$212,270	\$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: **Louisville Township and Road & Bridge**

Unit Code: 013/070/01 County: Clay

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$268,765

Equalized Assessed Valuation: \$15,409,710

Population: 1,865

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$78,629

Blended Component Units

Number 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:	\$317,104	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$170	\$379	\$270
Revenue Collected During FY 15:	\$486,070	\$239,620	\$189,395
Expenditures During FY 15:	\$473,449	\$224,553	\$172,155
Per Capita Revenue:	\$261	\$255	\$195
Per Capita Expenditures:	\$254	\$236	\$180
Revenues over (under) Expenditures:	\$12,621	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	67.11%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$317,725	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$170	\$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:	\$226,783	\$146,999	\$
Total Unrestricted Net Assets:	\$90,942	\$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:	\$16,586	\$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: Love Township and Road & Bridge

Unit Code: 092/100/01 County: Vermilion

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$60,702

Equalized Assessed Valuation: \$5,466,578

Population: 285

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$45,110

Blended Component Units

Number 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:	\$71,780	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$252	\$379	\$270
Revenue Collected During FY 15:	\$26,673	\$239,620	\$189,395
Expenditures During FY 15:	\$34,960	\$224,553	\$172,155
Per Capita Revenue:	\$94	\$255	\$195
Per Capita Expenditures:	\$123	\$236	\$180
Revenues over (under) Expenditures:	-\$8,287	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	181.62%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$63,493	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$223	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$63,493	\$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:	\$8,061	\$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: **Lovejoy Township and Road & Bridge**

Unit Code: 038/150/01 County: Iroquois

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$273,882

Equalized Assessed Valuation: \$8,596,653

Population: 237

Employees:

 Full Time: 1

 Part Time: 9

 Salaries Paid: \$48,132

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$377,227	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,592	\$379	\$270
Revenue Collected During FY 15:	\$261,513	\$239,620	\$189,395
Expenditures During FY 15:	\$196,546	\$224,553	\$172,155
Per Capita Revenue:	\$1,103	\$255	\$195
Per Capita Expenditures:	\$829	\$236	\$180
Revenues over (under) Expenditures:	\$64,967	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	224.98%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$442,194	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,866	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$442,194	\$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:	Lovington Township and Road & Bridge		
Unit Code:	070/040/01	County:	Moultrie
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,315,297		
Equalized Assessed Valuation:	\$26,420,268		
Population:	1,684		
Employees:			
Full Time:	2		
Part Time:	14		
Salaries Paid:	\$136,594		

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:	\$668,686	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$397	\$379	\$270
Revenue Collected During FY 15:	\$518,942	\$239,620	\$189,395
Expenditures During FY 15:	\$690,392	\$224,553	\$172,155
Per Capita Revenue:	\$308	\$255	\$195
Per Capita Expenditures:	\$410	\$236	\$180
Revenues over (under) Expenditures:	-\$171,450	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	107.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$739,648	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$439	\$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:	\$666,686	\$146,999	\$
Total Unrestricted Net Assets:	\$72,962	\$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:	\$100,079	\$41,603	\$
Per Capita Debt:	\$59	\$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:	Lowe Township and Road & Bridge		
Unit Code:	070/050/01	County:	Moultrie
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$436,482		
Equalized Assessed Valuation:	\$34,679,228		
Population:	1,622		
Employees:			
Full Time:	1		
Part Time:	22		
Salaries Paid:	\$90,669		

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:	\$486,345	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$300	\$379	\$270
Revenue Collected During FY 15:	\$493,625	\$239,620	\$189,395
Expenditures During FY 15:	\$481,501	\$224,553	\$172,155
Per Capita Revenue:	\$304	\$255	\$195
Per Capita Expenditures:	\$297	\$236	\$180
Revenues over (under) Expenditures:	\$12,124	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	103.52%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$498,469	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$307	\$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:	\$369,137	\$146,999	\$
Total Unrestricted Net Assets:	\$129,332	\$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: Lucas Township and Road & Bridge

Unit Code: 025/060/01 County: Effingham

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$284,803

Equalized Assessed Valuation: \$7,573,266

Population: 495

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$28,586

Blended Component Units

Number 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:	\$284,340	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$574	\$379	\$270
Revenue Collected During FY 15:	\$140,754	\$239,620	\$189,395
Expenditures During FY 15:	\$161,479	\$224,553	\$172,155
Per Capita Revenue:	\$284	\$255	\$195
Per Capita Expenditures:	\$326	\$236	\$180
Revenues over (under) Expenditures:	-\$20,725	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	163.25%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$263,615	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$533	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$134,919	\$29,665	\$
Total Unreserved Funds:	\$128,696	\$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:	Ludlow Township and Road & Bridge		
Unit Code:	010/140/01	County:	Champaign
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$693,400		
Equalized Assessed Valuation:	\$48,261,634		
Population:	5,101		
Employees:			
Full Time:	3		
Part Time:	6		
Salaries Paid:	\$99,089		

Blended Component Units
Number 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:	\$572,401	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$112	\$379	\$270
Revenue Collected During FY 15:	\$389,640	\$239,620	\$189,395
Expenditures During FY 15:	\$302,478	\$224,553	\$172,155
Per Capita Revenue:	\$76	\$255	\$195
Per Capita Expenditures:	\$59	\$236	\$180
Revenues over (under) Expenditures:	\$87,162	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	218.05%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$659,563	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$129	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$659,563	\$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: **Lukin Township and Road & Bridge**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$431,409**

Equalized Assessed Valuation: **\$4,538,886**

Population: **429**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$48,091**

Blended Component Units

Number 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:	\$394,823	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$920	\$379	\$270
Revenue Collected During FY 15:	\$154,687	\$239,620	\$189,395
Expenditures During FY 15:	\$161,244	\$224,553	\$172,155
Per Capita Revenue:	\$361	\$255	\$195
Per Capita Expenditures:	\$376	\$236	\$180
Revenues over (under) Expenditures:	-\$6,557	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	240.79%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$388,266	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$905	\$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:	\$388,266	\$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:	Lyman Township and Road & Bridge		
Unit Code:	027/050/01	County:	Ford
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$339,559		
Equalized Assessed Valuation:	\$10,362,569		
Population:	518		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$67,847		

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:	\$574,308	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,109	\$379	\$270
Revenue Collected During FY 15:	\$175,905	\$239,620	\$189,395
Expenditures During FY 15:	\$195,273	\$224,553	\$172,155
Per Capita Revenue:	\$340	\$255	\$195
Per Capita Expenditures:	\$377	\$236	\$180
Revenues over (under) Expenditures:	-\$19,368	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	265.80%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$519,029	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,002	\$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:	\$509,448	\$146,999	\$
Total Unrestricted Net Assets:	\$9,581	\$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:	Lynchburg Township and Road & Bridge		
Unit Code:	060/070/01	County:	Mason
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$94,472		
Equalized Assessed Valuation:	\$4,815,458		
Population:	277		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$7,950	

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:	\$89,905	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$325	\$379	\$270
Revenue Collected During FY 15:	\$87,901	\$239,620	\$189,395
Expenditures During FY 15:	\$86,082	\$224,553	\$172,155
Per Capita Revenue:	\$317	\$255	\$195
Per Capita Expenditures:	\$311	\$236	\$180
Revenues over (under) Expenditures:	\$1,819	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	106.55%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$91,724	\$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:	\$35,136	\$146,999	\$
Total Unrestricted Net Assets:	\$56,587	\$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:	Lyndon Township and Road & Bridge		
Unit Code:	098/130/01	County:	Whiteside
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$218,088		
Equalized Assessed Valuation:	\$14,487,532		
Population:	1,036		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$48,856		

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:	\$285,686	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$276	\$379	\$270
Revenue Collected During FY 15:	\$128,783	\$239,620	\$189,395
Expenditures During FY 15:	\$133,436	\$224,553	\$172,155
Per Capita Revenue:	\$124	\$255	\$195
Per Capita Expenditures:	\$129	\$236	\$180
Revenues over (under) Expenditures:	-\$4,653	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	219.61%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$293,033	\$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:	\$	\$71,097	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$293,034	\$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:	\$24,930	\$41,603	\$
Per Capita Debt:	\$24	\$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: Lynn Township and Road & Bridge

Unit Code: 037/160/01 County: Henry

Fiscal Year End: 3/1/2015

Accounting Method: Cash

Appropriation or Budget: \$438,383

Equalized Assessed Valuation: \$18,902,362

Population: 750

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$54,117

Blended Component Units

Number 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:	\$311,495	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$415	\$379	\$270
Revenue Collected During FY 15:	\$269,540	\$239,620	\$189,395
Expenditures During FY 15:	\$267,817	\$224,553	\$172,155
Per Capita Revenue:	\$359	\$255	\$195
Per Capita Expenditures:	\$357	\$236	\$180
Revenues over (under) Expenditures:	\$1,723	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	116.95%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$313,218	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$418	\$403	\$285

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$166,149	\$29,665	\$
Total Unreserved Funds:	\$147,069	\$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



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$24,140	\$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:

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:	\$317,453	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$948	\$379	\$270
Revenue Collected During FY 15:	\$113,613	\$239,620	\$189,395
Expenditures During FY 15:	\$99,365	\$224,553	\$172,155
Per Capita Revenue:	\$339	\$255	\$195
Per Capita Expenditures:	\$297	\$236	\$180
Revenues over (under) Expenditures:	\$14,248	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	353.95%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$351,701	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,050	\$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:	\$351,701	\$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:	\$55,440	\$41,603	\$
Per Capita Debt:	\$165	\$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: **Lynnville Township and Road & Bridge**

Unit Code: 071/120/01 County: Ogle

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$199,910

Equalized Assessed Valuation: \$19,872,671

Population: 615

Employees:

 Full Time: 1

 Part Time: 8

 Salaries Paid: \$43,533

Blended Component Units

Number 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:	\$303,068	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$493	\$379	\$270
Revenue Collected During FY 15:	\$227,285	\$239,620	\$189,395
Expenditures During FY 15:	\$217,699	\$224,553	\$172,155
Per Capita Revenue:	\$370	\$255	\$195
Per Capita Expenditures:	\$354	\$236	\$180
Revenues over (under) Expenditures:	\$9,586	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	133.39%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$290,380	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$472	\$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:	\$175,083	\$146,999	\$
Total Unrestricted Net Assets:	\$115,297	\$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:	\$21,595	\$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 Greater Than or Equal to 850,000

Local Government Profile

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

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

Fiscal Year End: **2/28/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,318,457**

Equalized Assessed Valuation: **\$3,465,278,545**

Population: **111,688**

Employees:

Full Time: **19**

Part Time: **56**

Salaries Paid: **\$894,571**

Blended Component Units

Number 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:	\$3,100,388	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$28	\$128	\$63
Revenue Collected During FY 15:	\$2,788,357	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,827,276	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$25	\$124	\$65
Per Capita Expenditures:	\$25	\$104	\$61
Revenues over (under) Expenditures:	-\$38,919	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	108.28%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,061,469	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$27	\$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:	\$1,205,820	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	-\$1,145,798	\$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:	\$9,265,000	\$761,643	\$
Per Capita Debt:	\$83	\$36	\$
General Obligation Debt over EAV:	0.22%	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	\$