



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 090/120/01 County: Tazewell

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$1,057,034

Equalized Assessed Valuation: \$75,596,560

Population: 4,454

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$68,617

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$580,481	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$130	\$379	\$270
Revenue Collected During FY 15:	\$443,892	\$239,620	\$189,395
Expenditures During FY 15:	\$342,441	\$224,553	\$172,155
Per Capita Revenue:	\$100	\$255	\$195
Per Capita Expenditures:	\$77	\$236	\$180
Revenues over (under) Expenditures:	\$101,451	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	199.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$681,908	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$153	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$50,031	\$29,665	\$
Total Unreserved Funds:	\$631,877	\$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: **Macomb Township and Road & Bridge**

Unit Code: 062/110/01 County: Mcdonough

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$525,730

Equalized Assessed Valuation: \$11,446,593

Population: 502

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$34,809

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$170,663	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$340	\$379	\$270
Revenue Collected During FY 15:	\$114,467	\$239,620	\$189,395
Expenditures During FY 15:	\$107,255	\$224,553	\$172,155
Per Capita Revenue:	\$228	\$255	\$195
Per Capita Expenditures:	\$214	\$236	\$180
Revenues over (under) Expenditures:	\$7,212	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	165.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$177,875	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$354	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$177,875	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$23,500	\$41,603	\$
Per Capita Debt:	\$47	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$276,179	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$13	\$379	\$270
Revenue Collected During FY 15:	\$265,527	\$239,620	\$189,395
Expenditures During FY 15:	\$229,531	\$224,553	\$172,155
Per Capita Revenue:	\$12	\$255	\$195
Per Capita Expenditures:	\$11	\$236	\$180
Revenues over (under) Expenditures:	\$35,996	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	136.01%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$312,175	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$15	\$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:	\$312,175	\$117,970	\$44,134



# 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:	Macon Township and Road & Bridge		
Unit Code:	006/140/01	County:	Bureau
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$285,501		
Equalized Assessed Valuation:	\$14,885,480		
Population:	252		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$28,911		

#### 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:	\$127,278	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$505	\$379	\$270
Revenue Collected During FY 15:	\$214,412	\$239,620	\$189,395
Expenditures During FY 15:	\$232,213	\$224,553	\$172,155
Per Capita Revenue:	\$851	\$255	\$195
Per Capita Expenditures:	\$921	\$236	\$180
Revenues over (under) Expenditures:	-\$17,801	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	47.15%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$109,477	\$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:	\$90,971	\$146,999	\$
Total Unrestricted Net Assets:	\$18,505	\$117,970	\$44,134



# 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:	Madison Township and Road & Bridge		
Unit Code:	080/060/01	County:	Richland
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$384,286		
Equalized Assessed Valuation:	\$6,315,632		
Population:	910		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$48,819		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$214,970	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$236	\$379	\$270
Revenue Collected During FY 15:	\$168,537	\$239,620	\$189,395
Expenditures During FY 15:	\$118,063	\$224,553	\$172,155
Per Capita Revenue:	\$185	\$255	\$195
Per Capita Expenditures:	\$130	\$236	\$180
Revenues over (under) Expenditures:	\$50,474	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	224.83%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$265,444	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$292	\$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:	\$265,444	\$117,970	\$44,134



# 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: **Magnolia Township and Road & Bridge**

Unit Code: 078/030/01 County: Putnam

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$295,131

Equalized Assessed Valuation: \$23,131,305

Population: 1,066

Employees:

Full Time:	1
Part Time:	13
Salaries Paid:	\$63,880

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$244,933	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$230	\$379	\$270
Revenue Collected During FY 15:	\$308,268	\$239,620	\$189,395
Expenditures During FY 15:	\$228,242	\$224,553	\$172,155
Per Capita Revenue:	\$289	\$255	\$195
Per Capita Expenditures:	\$214	\$236	\$180
Revenues over (under) Expenditures:	\$80,026	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	142.37%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$324,959	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$305	\$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:	\$258,062	\$146,999	\$
Total Unrestricted Net Assets:	\$66,897	\$117,970	\$44,134



# 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:	Mahomet Township and Road & Bridge		
Unit Code:	010/150/01	County:	Champaign
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,871,074		
Equalized Assessed Valuation:	\$241,468,804		
Population:	21,176		
Employees:			
	Full Time:		6
	Part Time:		6
	Salaries Paid:		\$280,347

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$809,837	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$38	\$128	\$63
Revenue Collected During FY 15:	\$1,036,934	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,173,033	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$49	\$124	\$65
Per Capita Expenditures:	\$55	\$104	\$61
Revenues over (under) Expenditures:	-\$136,099	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	57.44%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$673,738	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$32	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$32,868	\$
Total Unreserved Funds:	\$673,738	\$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:	\$	\$1,469,039	\$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:	\$190,530	\$761,643	\$
Per Capita Debt:	\$9	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Maine Township and Road & Bridge	
Unit Code:	032/100/01	County: Grundy
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$107,040	
Equalized Assessed Valuation:	\$10,255,476	
Population:	330	
Employees:		
	Full Time:	
	Part Time:	7
	Salaries Paid:	\$13,850

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$183,166	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$555	\$379	\$270
Revenue Collected During FY 15:	\$106,306	\$239,620	\$189,395
Expenditures During FY 15:	\$162,700	\$224,553	\$172,155
Per Capita Revenue:	\$322	\$255	\$195
Per Capita Expenditures:	\$493	\$236	\$180
Revenues over (under) Expenditures:	-\$56,394	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	77.92%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$126,772	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$384	\$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:	\$110,358	\$146,999	\$
Total Unrestricted Net Assets:	\$16,414	\$117,970	\$44,134



# 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:	Maine Township and Road & Bridge		
Unit Code:	016/120/01	County:	Cook
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,682,219		
Equalized Assessed Valuation:	\$377,810,184		
Population:	135,000		
Employees:			
Full Time:	40		
Part Time:	30		
Salaries Paid:	\$2,487,601		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,066,495	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$45	\$128	\$63
Revenue Collected During FY 15:	\$7,522,763	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$6,333,633	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$56	\$124	\$65
Per Capita Expenditures:	\$47	\$104	\$61
Revenues over (under) Expenditures:	\$1,189,130	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	114.56%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$7,255,625	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$54	\$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:	\$2,276,461	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$4,979,166	\$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: **Makanda Township and Road & Bridge**

Unit Code: 039/100/01 County: Jackson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$529,468

Equalized Assessed Valuation: \$71,387,908

Population: 4,353

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$53,493

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$459,051	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$105	\$379	\$270
Revenue Collected During FY 15:	\$442,520	\$239,620	\$189,395
Expenditures During FY 15:	\$418,422	\$224,553	\$172,155
Per Capita Revenue:	\$102	\$255	\$195
Per Capita Expenditures:	\$96	\$236	\$180
Revenues over (under) Expenditures:	\$24,098	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	115.47%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$483,149	\$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:	\$483,152	\$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:	Malone Township and Road & Bridge	
Unit Code:	090/130/01	County: Tazewell
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$76,973	
Equalized Assessed Valuation:	\$7,510,799	
Population:	200	
Employees:		
	Full Time:	
	Part Time:	9
	Salaries Paid:	\$16,756

#### Blended Component Units

Number Submitted = 2  
Road & Bridge  
Town Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$236,497	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,182	\$379	\$270
Revenue Collected During FY 15:	\$38,495	\$239,620	\$189,395
Expenditures During FY 15:	\$55,697	\$224,553	\$172,155
Per Capita Revenue:	\$192	\$255	\$195
Per Capita Expenditures:	\$278	\$236	\$180
Revenues over (under) Expenditures:	-\$17,202	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	393.73%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$219,295	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,096	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$29,314	\$29,665	\$
Total Unreserved Funds:	\$189,981	\$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: Malta Township and Road & Bridge

Unit Code: 019/080/01 County: Dekalb

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,004,202

Equalized Assessed Valuation: \$29,095,166

Population: 16,080

Employees:

Full Time:

Part Time: 17

Salaries Paid: \$98,675

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$496,317	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$31	\$379	\$270
Revenue Collected During FY 15:	\$437,482	\$239,620	\$189,395
Expenditures During FY 15:	\$381,294	\$224,553	\$172,155
Per Capita Revenue:	\$27	\$255	\$195
Per Capita Expenditures:	\$24	\$236	\$180
Revenues over (under) Expenditures:	\$56,188	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	144.90%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$552,505	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$34	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$488,817	\$146,999	\$
Total Unrestricted Net Assets:	\$63,688	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$30,408	\$41,603	\$
Per Capita Debt:	\$2	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Manchester Township and Road & Bridge		
Unit Code:	004/070/01	County:	Boone
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$177,995		
Equalized Assessed Valuation:	\$24,347,035		
Population:	895		
Employees:			
	Full Time:		
	Part Time:	21	
	Salaries Paid:	\$45,708	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$104,770	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$117	\$379	\$270
Revenue Collected During FY 15:	\$185,212	\$239,620	\$189,395
Expenditures During FY 15:	\$131,230	\$224,553	\$172,155
Per Capita Revenue:	\$207	\$255	\$195
Per Capita Expenditures:	\$147	\$236	\$180
Revenues over (under) Expenditures:	\$53,982	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	116.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$153,090	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$171	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$142,443	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,640	\$41,603	\$
Per Capita Debt:	\$12	\$33	\$
General Obligation Debt over EAV:	0.04%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Manhattan Township and Road & Bridge		
Unit Code:	099/120/01	County:	Will
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,348,011		
Equalized Assessed Valuation:	\$243,574,202		
Population:	5,615		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$260,796		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$540,760	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$96	\$128	\$63
Revenue Collected During FY 15:	\$1,556,584	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,057,908	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$277	\$124	\$65
Per Capita Expenditures:	\$188	\$104	\$61
Revenues over (under) Expenditures:	\$498,676	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	98.25%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,039,436	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$185	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$944,035	\$32,868	\$
Total Unreserved Funds:	\$95,401	\$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:	\$	\$1,469,039	\$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:	Manito Township and Road & Bridge	
Unit Code:	060/080/01	County: Mason
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$283,647	
Equalized Assessed Valuation:	\$100,239	
Population:	1,598	
Employees:		
	Full Time:	
	Part Time:	12
	Salaries Paid:	\$74,347

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$443,074	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$277	\$379	\$270
Revenue Collected During FY 15:	\$218,673	\$239,620	\$189,395
Expenditures During FY 15:	\$191,337	\$224,553	\$172,155
Per Capita Revenue:	\$137	\$255	\$195
Per Capita Expenditures:	\$120	\$236	\$180
Revenues over (under) Expenditures:	\$27,336	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	245.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$470,410	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$294	\$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:	\$503,806	\$117,970	\$44,134



# 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:	Manlius Township and Road & Bridge		
Unit Code:	050/180/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$980,614		
Equalized Assessed Valuation:	\$92,342,458		
Population:	5,700		
Employees:			
	Full Time:	6	
	Part Time:	9	
	Salaries Paid:	\$129,643	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$885,703	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$155	\$379	\$270
Revenue Collected During FY 15:	\$471,227	\$239,620	\$189,395
Expenditures During FY 15:	\$413,762	\$224,553	\$172,155
Per Capita Revenue:	\$83	\$255	\$195
Per Capita Expenditures:	\$73	\$236	\$180
Revenues over (under) Expenditures:	\$57,465	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	227.95%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$943,168	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$165	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$552,193	\$146,999	\$
Total Unrestricted Net Assets:	\$390,975	\$117,970	\$44,134



# 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:	Manlius Township and Road & Bridge		
Unit Code:	006/150/01	County:	Bureau
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$338,500		
Equalized Assessed Valuation:	\$15,352,517		
Population:	1,200		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$49,946		

#### 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:	\$313,982	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$262	\$379	\$270
Revenue Collected During FY 15:	\$171,145	\$239,620	\$189,395
Expenditures During FY 15:	\$166,737	\$224,553	\$172,155
Per Capita Revenue:	\$143	\$255	\$195
Per Capita Expenditures:	\$139	\$236	\$180
Revenues over (under) Expenditures:	\$4,408	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	190.95%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$318,390	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$265	\$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:	\$492,740	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$31,814	\$41,603	\$
Per Capita Debt:	\$27	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Manteno Township and Road & Bridge		
Unit Code:	046/070/01	County:	Kankakee
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,025,573		
Equalized Assessed Valuation:	\$228,788,173		
Population:	11,185		
Employees:			
Full Time:			4
Part Time:			8
Salaries Paid:			\$242,959

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,601,016	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$143	\$128	\$63
Revenue Collected During FY 15:	\$1,253,983	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,332,039	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$112	\$124	\$65
Per Capita Expenditures:	\$119	\$104	\$61
Revenues over (under) Expenditures:	-\$78,056	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	119.64%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,593,710	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$142	\$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:	\$9,718	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,583,993	\$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:	\$288,000	\$761,643	\$
Per Capita Debt:	\$26	\$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: **Maquon Township and Road & Bridge**

Unit Code: 048/120/01 County: Knox

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$272,200

Equalized Assessed Valuation: \$9,052,807

Population: 556

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$32,975

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$318,764	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$573	\$379	\$270
Revenue Collected During FY 15:	\$127,818	\$239,620	\$189,395
Expenditures During FY 15:	\$108,426	\$224,553	\$172,155
Per Capita Revenue:	\$230	\$255	\$195
Per Capita Expenditures:	\$195	\$236	\$180
Revenues over (under) Expenditures:	\$19,392	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	310.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$336,233	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$605	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$207,389	\$29,665	\$
Total Unreserved Funds:	\$30,804	\$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:	Marengo Township and Road & Bridge		
Unit Code:	063/120/01	County:	Mchenry
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,331,086		
Equalized Assessed Valuation:	\$112,182,630		
Population:	8,000		
Employees:			
Full Time:	6		
Part Time:	6		
Salaries Paid:	\$319,290		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$498,287	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$62	\$379	\$270
Revenue Collected During FY 15:	\$838,163	\$239,620	\$189,395
Expenditures During FY 15:	\$818,715	\$224,553	\$172,155
Per Capita Revenue:	\$105	\$255	\$195
Per Capita Expenditures:	\$102	\$236	\$180
Revenues over (under) Expenditures:	\$19,448	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	63.24%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$517,735	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$65	\$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:	\$444,061	\$146,999	\$
Total Unrestricted Net Assets:	\$73,675	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$172,984	\$41,603	\$
Per Capita Debt:	\$22	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Marine Township and Road & Bridge		
Unit Code:	057/140/01	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$948,030		
Equalized Assessed Valuation:	\$43,302,054		
Population:	1,950		
Employees:			
Full Time:			3
Part Time:			7
Salaries Paid:	\$135,448		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$330,812	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$170	\$379	\$270
Revenue Collected During FY 15:	\$358,599	\$239,620	\$189,395
Expenditures During FY 15:	\$334,399	\$224,553	\$172,155
Per Capita Revenue:	\$184	\$255	\$195
Per Capita Expenditures:	\$171	\$236	\$180
Revenues over (under) Expenditures:	\$24,200	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	106.16%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$355,012	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$182	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$438,411	\$146,999	\$
Total Unrestricted Net Assets:	\$264,442	\$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:	\$	\$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: **Marion Township and Road & Bridge**

Unit Code: 052/120/01 County: Lee

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$201,900

Equalized Assessed Valuation: \$9,976,803

Population: 232

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$19,199

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$253,048	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,091	\$379	\$270
Revenue Collected During FY 15:	\$174,948	\$239,620	\$189,395
Expenditures During FY 15:	\$163,007	\$224,553	\$172,155
Per Capita Revenue:	\$754	\$255	\$195
Per Capita Expenditures:	\$703	\$236	\$180
Revenues over (under) Expenditures:	\$11,941	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	162.56%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$264,989	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,142	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,234	\$146,999	\$
Total Unrestricted Net Assets:	\$56,869	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,832	\$41,603	\$
Per Capita Debt:	\$42	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: 071/130/01 County: Ogle

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,348,076

Equalized Assessed Valuation: \$75,798,319

Population: 3,671

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$140,284

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,120,748	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$305	\$379	\$270
Revenue Collected During FY 15:	\$478,419	\$239,620	\$189,395
Expenditures During FY 15:	\$316,018	\$224,553	\$172,155
Per Capita Revenue:	\$130	\$255	\$195
Per Capita Expenditures:	\$86	\$236	\$180
Revenues over (under) Expenditures:	\$162,401	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	406.04%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,283,149	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$350	\$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:	\$935,236	\$146,999	\$
Total Unrestricted Net Assets:	\$347,913	\$117,970	\$44,134



# 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:	Marissa Township and Road & Bridge		
Unit Code:	088/110/01	County:	St. Clair
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$488,159		
Equalized Assessed Valuation:	\$25,091,631		
Population:	2,468		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$88,231		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$751,386	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$304	\$379	\$270
Revenue Collected During FY 15:	\$408,398	\$239,620	\$189,395
Expenditures During FY 15:	\$445,836	\$224,553	\$172,155
Per Capita Revenue:	\$165	\$255	\$195
Per Capita Expenditures:	\$181	\$236	\$180
Revenues over (under) Expenditures:	-\$37,438	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	160.14%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$713,948	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$289	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$547,603	\$146,999	\$
Total Unrestricted Net Assets:	\$166,345	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$43,200	\$41,603	\$
Per Capita Debt:	\$18	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$286,382	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$116	\$4	\$
Revenue Collected During FY 15:	\$18,121	\$2,067	\$
Expenditures During FY 15:	\$35,680	\$2,246	\$
Per Capita Revenue:	\$7	\$	\$
Per Capita Expenditures:	\$14	\$	\$
Operating Income (loss):	-\$17,559	-\$179	\$
Ratio of Retained Earnings to Expenditures:	753.43%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$268,823	\$11,837	\$
Per Capita Ending Retained Earnings:	\$109	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Maroa Township and Road & Bridge	
Unit Code:	055/090/01	County: Macon
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$630,090	
Equalized Assessed Valuation:	\$33,979,831	
Population:	1,988	
Employees:		
Full Time:	2	
Part Time:	16	
Salaries Paid:	\$117,715	

#### Blended Component Units

Number Submitted = 2  
 Community Building Fund  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$551,485	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$277	\$379	\$270
Revenue Collected During FY 15:	\$446,908	\$239,620	\$189,395
Expenditures During FY 15:	\$346,588	\$224,553	\$172,155
Per Capita Revenue:	\$225	\$255	\$195
Per Capita Expenditures:	\$174	\$236	\$180
Revenues over (under) Expenditures:	\$100,320	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	188.06%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$651,805	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$328	\$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:	\$587,363	\$146,999	\$
Total Unrestricted Net Assets:	\$64,442	\$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:	\$	\$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:	Marrowbone Township and Road & Bridge		
Unit Code:	070/060/01	County:	Moultrie
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$744,720		
Equalized Assessed Valuation:	\$23,316,752		
Population:	1,500		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$134,273	

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$183,340	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$122	\$379	\$270
Revenue Collected During FY 15:	\$400,865	\$239,620	\$189,395
Expenditures During FY 15:	\$361,277	\$224,553	\$172,155
Per Capita Revenue:	\$267	\$255	\$195
Per Capita Expenditures:	\$241	\$236	\$180
Revenues over (under) Expenditures:	\$39,588	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	61.71%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$222,928	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$149	\$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:	\$187,000	\$146,999	\$
Total Unrestricted Net Assets:	\$35,928	\$117,970	\$44,134



# 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: **Marshall Township and Road & Bridge**

Unit Code: 012/080/01 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$794,302

Equalized Assessed Valuation: \$54,430,786

Population: 4,574

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$59,896

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$653,278	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$143	\$379	\$270
Revenue Collected During FY 15:	\$263,748	\$239,620	\$189,395
Expenditures During FY 15:	\$281,526	\$224,553	\$172,155
Per Capita Revenue:	\$58	\$255	\$195
Per Capita Expenditures:	\$62	\$236	\$180
Revenues over (under) Expenditures:	-\$17,778	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	225.73%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$635,501	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$139	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$635,501	\$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:	Martin Township and Road & Bridge		
Unit Code:	017/050/01	County:	Crawford
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$179,593		
Equalized Assessed Valuation:	\$5,870,198		
Population:	531		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$59,552	

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$161,257	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$304	\$379	\$270
Revenue Collected During FY 15:	\$179,598	\$239,620	\$189,395
Expenditures During FY 15:	\$157,334	\$224,553	\$172,155
Per Capita Revenue:	\$338	\$255	\$195
Per Capita Expenditures:	\$296	\$236	\$180
Revenues over (under) Expenditures:	\$22,264	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	116.64%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$183,521	\$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:	\$	\$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:	\$76,968	\$41,603	\$
Per Capita Debt:	\$145	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: 064/220/01 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$328,608

Equalized Assessed Valuation: \$22,507,170

Population: 1,294

Employees:

Full Time:

Part Time: 15

Salaries Paid: \$43,557

#### Blended Component Units

Number Submitted = 2

Library  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$300,138	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$232	\$379	\$270
Revenue Collected During FY 15:	\$163,095	\$239,620	\$189,395
Expenditures During FY 15:	\$160,026	\$224,553	\$172,155
Per Capita Revenue:	\$126	\$255	\$195
Per Capita Expenditures:	\$124	\$236	\$180
Revenues over (under) Expenditures:	\$3,069	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	189.47%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$303,207	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$234	\$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:	\$15,273	\$146,999	\$
Total Unrestricted Net Assets:	\$287,934	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,897	\$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:	Martinsburg Township and Road & Bridge		
Unit Code:	075/140/01	County:	Pike
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$308,790		
Equalized Assessed Valuation:	\$5,127,835		
Population:	419		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$25,000		

#### 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:	\$81,577	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$195	\$379	\$270
Revenue Collected During FY 15:	\$105,202	\$239,620	\$189,395
Expenditures During FY 15:	\$130,676	\$224,553	\$172,155
Per Capita Revenue:	\$251	\$255	\$195
Per Capita Expenditures:	\$312	\$236	\$180
Revenues over (under) Expenditures:	-\$25,474	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	42.93%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$56,103	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$134	\$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:	\$140,040	\$117,970	\$44,134



# 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: **Martinsville Township and Road & Bridge**

Unit Code: 012/090/01 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$344,102

Equalized Assessed Valuation: \$12,530,144

Population: 1,602

Employees:

    Full Time: 2

    Part Time: 6

    Salaries Paid: \$52,163

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$506,095	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$316	\$379	\$270
Revenue Collected During FY 15:	\$213,342	\$239,620	\$189,395
Expenditures During FY 15:	\$214,889	\$224,553	\$172,155
Per Capita Revenue:	\$133	\$255	\$195
Per Capita Expenditures:	\$134	\$236	\$180
Revenues over (under) Expenditures:	-\$1,547	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	234.79%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$504,548	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$315	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$255,039	\$29,665	\$
Total Unreserved Funds:	\$249,508	\$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:	Martinton Township and Road & Bridge		
Unit Code:	038/160/01	County:	Iroquois
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$560,669		
Equalized Assessed Valuation:	\$15,950,934		
Population:	987		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$53,884		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$358,961	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$364	\$379	\$270
Revenue Collected During FY 15:	\$216,802	\$239,620	\$189,395
Expenditures During FY 15:	\$235,914	\$224,553	\$172,155
Per Capita Revenue:	\$220	\$255	\$195
Per Capita Expenditures:	\$239	\$236	\$180
Revenues over (under) Expenditures:	-\$19,112	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	144.06%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$339,849	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$344	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$339,849	\$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:	\$19,699	\$41,603	\$
Per Capita Debt:	\$20	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Maryland Township and Road & Bridge		
Unit Code:	071/140/01	County:	Ogle
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$186,748		
Equalized Assessed Valuation:	\$14,538,630		
Population:	610		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$42,500	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$490,901	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$805	\$379	\$270
Revenue Collected During FY 15:	\$266,656	\$239,620	\$189,395
Expenditures During FY 15:	\$192,586	\$224,553	\$172,155
Per Capita Revenue:	\$437	\$255	\$195
Per Capita Expenditures:	\$316	\$236	\$180
Revenues over (under) Expenditures:	\$74,070	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	293.36%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$564,971	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$926	\$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:	\$394,512	\$146,999	\$
Total Unrestricted Net Assets:	\$130,864	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$39,595	\$41,603	\$
Per Capita Debt:	\$65	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Mascoutah Township and Road & Bridge		
Unit Code:	088/120/01	County:	St. Clair
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$748,006		
Equalized Assessed Valuation:	\$156,071,080		
Population:	8,200		
Employees:			
	Full Time:	3	
	Part Time:	8	
	Salaries Paid:	\$228,514	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$768,341	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$94	\$379	\$270
Revenue Collected During FY 15:	\$597,577	\$239,620	\$189,395
Expenditures During FY 15:	\$515,988	\$224,553	\$172,155
Per Capita Revenue:	\$73	\$255	\$195
Per Capita Expenditures:	\$63	\$236	\$180
Revenues over (under) Expenditures:	\$81,589	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	164.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$849,930	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$104	\$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:	\$15,000	\$146,999	\$
Total Unrestricted Net Assets:	\$849,900	\$117,970	\$44,134



# 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:	Mason Township and Road & Bridge		
Unit Code:	025/070/01	County:	Effingham
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$325,304		
Equalized Assessed Valuation:	\$12,632,302		
Population:	1,364		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$40,576	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$348,750	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$256	\$379	\$270
Revenue Collected During FY 15:	\$157,402	\$239,620	\$189,395
Expenditures During FY 15:	\$264,386	\$224,553	\$172,155
Per Capita Revenue:	\$115	\$255	\$195
Per Capita Expenditures:	\$194	\$236	\$180
Revenues over (under) Expenditures:	-\$106,984	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	91.68%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$242,392	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$178	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$185,657	\$146,999	\$
Total Unrestricted Net Assets:	\$56,735	\$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:	\$20,818	\$41,603	\$
Per Capita Debt:	\$15	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: **060/090/01** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$561,750**

Equalized Assessed Valuation: **\$26,167,453**

Population: **2,832**

Employees:

    Full Time:

    Part Time: **16**

    Salaries Paid: **\$58,815**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$625,034	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$221	\$379	\$270
Revenue Collected During FY 15:	\$149,493	\$239,620	\$189,395
Expenditures During FY 15:	\$262,822	\$224,553	\$172,155
Per Capita Revenue:	\$53	\$255	\$195
Per Capita Expenditures:	\$93	\$236	\$180
Revenues over (under) Expenditures:	-\$113,329	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	194.70%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$511,705	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$181	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$392,446	\$29,665	\$
Total Unreserved Funds:	\$119,248	\$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:	Massilon Township and Road & Bridge		
Unit Code:	096/160/01	County:	Wayne
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$77,733		
Equalized Assessed Valuation:	\$1,515,957		
Population:	160		
Employees:			
Full Time:	7		
Part Time:	1		
Salaries Paid:	\$14,783		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$30,360	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$190	\$379	\$270
Revenue Collected During FY 15:	\$106,703	\$239,620	\$189,395
Expenditures During FY 15:	\$114,916	\$224,553	\$172,155
Per Capita Revenue:	\$667	\$255	\$195
Per Capita Expenditures:	\$718	\$236	\$180
Revenues over (under) Expenditures:	-\$8,213	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	19.27%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$22,147	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$138	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,147	\$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:	\$70,841	\$41,603	\$
Per Capita Debt:	\$443	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Mattoon Township and Road & Bridge		
Unit Code:	015/070/01	County:	Coles
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,133,144		
Equalized Assessed Valuation:	\$158,746,394		
Population:	15,817		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$262,218		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,050,913	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$66	\$379	\$270
Revenue Collected During FY 15:	\$740,438	\$239,620	\$189,395
Expenditures During FY 15:	\$626,787	\$224,553	\$172,155
Per Capita Revenue:	\$47	\$255	\$195
Per Capita Expenditures:	\$40	\$236	\$180
Revenues over (under) Expenditures:	\$113,651	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	185.80%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,164,564	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$74	\$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:	\$797,040	\$146,999	\$
Total Unrestricted Net Assets:	\$367,524	\$117,970	\$44,134



# 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:	Maxwell Township and Road & Bridge		
Unit Code:	083/180/01	County:	Sangamon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$83,751		
Equalized Assessed Valuation:	\$8,498,485		
Population:	193		
Employees:			
Full Time:	8		
Part Time:	3		
Salaries Paid:	\$22,040		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,663	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$92	\$379	\$270
Revenue Collected During FY 15:	\$111,275	\$239,620	\$189,395
Expenditures During FY 15:	\$73,963	\$224,553	\$172,155
Per Capita Revenue:	\$577	\$255	\$195
Per Capita Expenditures:	\$383	\$236	\$180
Revenues over (under) Expenditures:	\$37,312	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	74.33%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$54,975	\$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:	\$10,407	\$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:	\$5,202	\$41,603	\$
Per Capita Debt:	\$27	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **052/130/01** County: **Lee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$265,629**

Equalized Assessed Valuation: **\$33,707,423**

Population: **305**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$30,281**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$274,711	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$901	\$379	\$270
Revenue Collected During FY 15:	\$216,454	\$239,620	\$189,395
Expenditures During FY 15:	\$233,016	\$224,553	\$172,155
Per Capita Revenue:	\$710	\$255	\$195
Per Capita Expenditures:	\$764	\$236	\$180
Revenues over (under) Expenditures:	-\$16,562	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	110.79%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$258,149	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$846	\$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:	\$156,425	\$146,999	\$
Total Unrestricted Net Assets:	\$101,724	\$117,970	\$44,134



# 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:	May Township and Road & Bridge		
Unit Code:	011/080/01	County:	Christian
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$639,998		
Equalized Assessed Valuation:	\$33,987,425		
Population:	1,307		
Employees:			
Full Time:			1
Part Time:			8
Salaries Paid:			\$96,481

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$551,195	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$422	\$379	\$270
Revenue Collected During FY 15:	\$260,020	\$239,620	\$189,395
Expenditures During FY 15:	\$361,310	\$224,553	\$172,155
Per Capita Revenue:	\$199	\$255	\$195
Per Capita Expenditures:	\$276	\$236	\$180
Revenues over (under) Expenditures:	-\$101,290	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	124.52%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$449,905	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$344	\$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:	\$262,372	\$146,999	\$
Total Unrestricted Net Assets:	\$188,514	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$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: **Mayberry Township and Road & Bridge**

Unit Code: **033/070/01** County: **Hamilton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$175,000**

Equalized Assessed Valuation: **\$4,925,000**

Population: **350**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$44,113**

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$115,790	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$331	\$379	\$270
Revenue Collected During FY 15:	\$137,415	\$239,620	\$189,395
Expenditures During FY 15:	\$125,735	\$224,553	\$172,155
Per Capita Revenue:	\$393	\$255	\$195
Per Capita Expenditures:	\$359	\$236	\$180
Revenues over (under) Expenditures:	\$11,680	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	101.38%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$127,470	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$364	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$127,470	\$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: **Mayfield Township and Road & Bridge**

Unit Code: 019/090/01 County: Dekalb

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$507,530

Equalized Assessed Valuation: \$30,076,345

Population: 810

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$83,513

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$246,895	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$305	\$379	\$270
Revenue Collected During FY 15:	\$358,095	\$239,620	\$189,395
Expenditures During FY 15:	\$404,699	\$224,553	\$172,155
Per Capita Revenue:	\$442	\$255	\$195
Per Capita Expenditures:	\$500	\$236	\$180
Revenues over (under) Expenditures:	-\$46,604	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	74.47%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$301,391	\$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:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$301,391	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$101,100	\$41,603	\$
Per Capita Debt:	\$125	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: 032/110/01 County: Grundy

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$213,201

Equalized Assessed Valuation: \$37,934,759

Population: 1,377

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$52,438

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$306,127	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$222	\$379	\$270
Revenue Collected During FY 15:	\$217,174	\$239,620	\$189,395
Expenditures During FY 15:	\$183,939	\$224,553	\$172,155
Per Capita Revenue:	\$158	\$255	\$195
Per Capita Expenditures:	\$134	\$236	\$180
Revenues over (under) Expenditures:	\$33,235	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	130.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$239,362	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$174	\$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:	\$192,524	\$146,999	\$
Total Unrestricted Net Assets:	\$100,551	\$117,970	\$44,134



# 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: **Mc Clellan Township and Road & Bridge**

Unit Code: **041/090/01** County: **Jefferson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$149,259**

Equalized Assessed Valuation: **\$21,478,841**

Population: **1,255**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$39,792**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$146,314	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$117	\$379	\$270
Revenue Collected During FY 15:	\$128,388	\$239,620	\$189,395
Expenditures During FY 15:	\$121,937	\$224,553	\$172,155
Per Capita Revenue:	\$102	\$255	\$195
Per Capita Expenditures:	\$97	\$236	\$180
Revenues over (under) Expenditures:	\$6,451	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	125.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$152,765	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$122	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$155,321	\$71,097	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$15,120	\$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 Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Mc Henry Township and Road & Bridge		
Unit Code:	063/130/01	County:	Mchenry
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,091,545		
Equalized Assessed Valuation:	\$983,938,068		
Population:	47,653		
Employees:			
	Full Time:	23	
	Part Time:	12	
	Salaries Paid:	\$1,415,108	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,301,767	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$132	\$128	\$63
Revenue Collected During FY 15:	\$5,289,770	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$4,817,462	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$111	\$124	\$65
Per Capita Expenditures:	\$101	\$104	\$61
Revenues over (under) Expenditures:	\$472,308	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	140.62%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$6,774,075	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$142	\$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:	\$1,626,812	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$5,094,044	\$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:	\$95,098	\$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:	\$	\$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: **Mc Kee Township and Road & Bridge**

Unit Code: 001/150/01 County: Adams

Fiscal Year End: 2/28/2015

Accounting Method: Cash

Appropriation or Budget: \$190,817

Equalized Assessed Valuation: \$3,266,067

Population: 171

Employees:

    Full Time: 1

    Part Time: 6

    Salaries Paid: \$16,000

**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:	\$148,465	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$868	\$379	\$270
Revenue Collected During FY 15:	\$91,869	\$239,620	\$189,395
Expenditures During FY 15:	\$89,450	\$224,553	\$172,155
Per Capita Revenue:	\$537	\$255	\$195
Per Capita Expenditures:	\$523	\$236	\$180
Revenues over (under) Expenditures:	\$2,419	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	168.68%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$150,884	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$882	\$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:	\$30,000	\$146,999	\$
Total Unrestricted Net Assets:	\$120,885	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$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:	Mc Kendree Township and Road & Bridge		
Unit Code:	092/110/01	County:	Vermilion
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$192,610		
Equalized Assessed Valuation:	\$8,886,147		
Population:	550		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$26,634	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$152,206	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$277	\$379	\$270
Revenue Collected During FY 15:	\$95,973	\$239,620	\$189,395
Expenditures During FY 15:	\$77,801	\$224,553	\$172,155
Per Capita Revenue:	\$174	\$255	\$195
Per Capita Expenditures:	\$141	\$236	\$180
Revenues over (under) Expenditures:	\$18,172	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	218.99%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$170,378	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$310	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,006	\$146,999	\$
Total Unrestricted Net Assets:	\$34,372	\$117,970	\$44,134



# 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:	Mc Leansboro Township and Road & Bridge		
Unit Code:	033/080/01	County:	Hamilton
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$557,750		
Equalized Assessed Valuation:	\$28,796,713		
Population:	3,830		
Employees:			
Full Time:	7		
Part Time:	8		
Salaries Paid:	\$101,877		

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$635,817	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$166	\$379	\$270
Revenue Collected During FY 15:	\$347,986	\$239,620	\$189,395
Expenditures During FY 15:	\$341,928	\$224,553	\$172,155
Per Capita Revenue:	\$91	\$255	\$195
Per Capita Expenditures:	\$89	\$236	\$180
Revenues over (under) Expenditures:	\$6,058	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	187.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$641,875	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$168	\$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:	\$48,667	\$146,999	\$
Total Unrestricted Net Assets:	\$593,208	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$124,856	\$41,603	\$
Per Capita Debt:	\$33	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 058/080/01 County: Marion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$355,829

Equalized Assessed Valuation: \$8,802,530

Population: 374

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$19,101

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$172,101	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$460	\$379	\$270
Revenue Collected During FY 15:	\$98,553	\$239,620	\$189,395
Expenditures During FY 15:	\$128,087	\$224,553	\$172,155
Per Capita Revenue:	\$264	\$255	\$195
Per Capita Expenditures:	\$342	\$236	\$180
Revenues over (under) Expenditures:	-\$29,534	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	111.30%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$142,567	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$381	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$172,101	\$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: **Mechanicsburg Township and Road & Bridge**

Unit Code: 083/190/01 County: Sangamon

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$317,571

Equalized Assessed Valuation: \$36,243,405

Population: 2,293

Employees:

    Full Time: 7

    Part Time: 2

    Salaries Paid: \$35,540

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$107,977	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$47	\$379	\$270
Revenue Collected During FY 15:	\$232,589	\$239,620	\$189,395
Expenditures During FY 15:	\$212,938	\$224,553	\$172,155
Per Capita Revenue:	\$101	\$255	\$195
Per Capita Expenditures:	\$93	\$236	\$180
Revenues over (under) Expenditures:	\$19,651	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	59.94%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$127,628	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$56	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$253,803	\$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:	Media Township and Road & Bridge		
Unit Code:	036/060/01	County:	Henderson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$200,388		
Equalized Assessed Valuation:	\$13,053,473		
Population:	392		
Employees:			
	Full Time:		
	Part Time:	16	
	Salaries Paid:	\$45,808	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$100,077	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$255	\$379	\$270
Revenue Collected During FY 15:	\$198,045	\$239,620	\$189,395
Expenditures During FY 15:	\$171,483	\$224,553	\$172,155
Per Capita Revenue:	\$505	\$255	\$195
Per Capita Expenditures:	\$437	\$236	\$180
Revenues over (under) Expenditures:	\$26,562	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	73.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$126,639	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$323	\$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:	\$100,038	\$146,999	\$
Total Unrestricted Net Assets:	\$26,601	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$62,885	\$41,603	\$
Per Capita Debt:	\$160	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Medina Township and Road & Bridge		
Unit Code:	072/110/01	County:	Peoria
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,447,196		
Equalized Assessed Valuation:	\$361,515,802		
Population:	12,564		
Employees:			
Full Time:	9		
Part Time:	6		
Salaries Paid:	\$366,391		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,772,795	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$141	\$128	\$63
Revenue Collected During FY 15:	\$1,728,017	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,333,616	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$138	\$124	\$65
Per Capita Expenditures:	\$106	\$104	\$61
Revenues over (under) Expenditures:	\$394,401	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	162.92%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,172,747	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$173	\$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:	\$1,652,558	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$520,189	\$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:	\$261,909	\$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:	\$	\$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: **Melrose Township and Road & Bridge**

Unit Code: 012/100/01 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$173,505

Equalized Assessed Valuation: \$5,493,615

Population: 395

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$19,239

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$184,330	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$467	\$379	\$270
Revenue Collected During FY 15:	\$49,546	\$239,620	\$189,395
Expenditures During FY 15:	\$58,735	\$224,553	\$172,155
Per Capita Revenue:	\$125	\$255	\$195
Per Capita Expenditures:	\$149	\$236	\$180
Revenues over (under) Expenditures:	-\$9,189	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	298.19%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$175,141	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$443	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$157,196	\$29,665	\$
Total Unreserved Funds:	\$17,945	\$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:	Melrose Township and Road & Bridge		
Unit Code:	001/160/01	County:	Adams
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,086,000		
Equalized Assessed Valuation:	\$116,834,412		
Population:	5,746		
Employees:			
	Full Time:	3	
	Part Time:	6	
	Salaries Paid:	\$151,522	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$620,861	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$108	\$379	\$270
Revenue Collected During FY 15:	\$679,490	\$239,620	\$189,395
Expenditures During FY 15:	\$843,352	\$224,553	\$172,155
Per Capita Revenue:	\$118	\$255	\$195
Per Capita Expenditures:	\$147	\$236	\$180
Revenues over (under) Expenditures:	-\$163,862	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	54.19%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$456,999	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$80	\$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:	\$6,974	\$146,999	\$
Total Unrestricted Net Assets:	\$450,025	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$173,638	\$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:	Mendon Township and Road & Bridge		
Unit Code:	001/170/01	County:	Adams
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$449,481		
Equalized Assessed Valuation:	\$15,119,598		
Population:	1,500		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$74,304		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$254,112	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$169	\$379	\$270
Revenue Collected During FY 15:	\$244,138	\$239,620	\$189,395
Expenditures During FY 15:	\$360,138	\$224,553	\$172,155
Per Capita Revenue:	\$163	\$255	\$195
Per Capita Expenditures:	\$240	\$236	\$180
Revenues over (under) Expenditures:	-\$116,000	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	59.15%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$213,027	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$142	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$75,836	\$29,665	\$
Total Unreserved Funds:	\$137,191	\$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:	\$74,915	\$41,603	\$
Per Capita Debt:	\$50	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Mendota Township and Road & Bridge	
Unit Code:	050/190/01	County: Lasalle
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,156,000	
Equalized Assessed Valuation:	\$88,811,452	
Population:	7,534	
Employees:		
	Full Time:	
	Part Time:	16
	Salaries Paid:	\$141,583

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$993,659	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$132	\$379	\$270
Revenue Collected During FY 15:	\$550,491	\$239,620	\$189,395
Expenditures During FY 15:	\$603,516	\$224,553	\$172,155
Per Capita Revenue:	\$73	\$255	\$195
Per Capita Expenditures:	\$80	\$236	\$180
Revenues over (under) Expenditures:	-\$53,025	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	155.86%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$940,634	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$125	\$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:	\$718,656	\$146,999	\$
Total Unrestricted Net Assets:	\$221,979	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$75,291	\$41,603	\$
Per Capita Debt:	\$10	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Menominee Township and Road & Bridge		
Unit Code:	043/100/01	County:	Jo Daviess
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$820,499		
Equalized Assessed Valuation:	\$31,409,282		
Population:	1,020		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$48,986	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$402,682	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$395	\$379	\$270
Revenue Collected During FY 15:	\$328,694	\$239,620	\$189,395
Expenditures During FY 15:	\$287,940	\$224,553	\$172,155
Per Capita Revenue:	\$322	\$255	\$195
Per Capita Expenditures:	\$282	\$236	\$180
Revenues over (under) Expenditures:	\$40,754	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	154.00%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$443,436	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$435	\$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:	\$399,490	\$146,999	\$
Total Unrestricted Net Assets:	\$43,944	\$117,970	\$44,134



# 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:	Mercer Township and Road & Bridge		
Unit Code:	066/060/01	County:	Mercer
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$914,803		
Equalized Assessed Valuation:	\$48,355,059		
Population:	4,227		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$93,567		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$495,668	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$117	\$379	\$270
Revenue Collected During FY 15:	\$553,315	\$239,620	\$189,395
Expenditures During FY 15:	\$535,698	\$224,553	\$172,155
Per Capita Revenue:	\$131	\$255	\$195
Per Capita Expenditures:	\$127	\$236	\$180
Revenues over (under) Expenditures:	\$17,617	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	95.82%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$513,285	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$121	\$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:	\$432,816	\$146,999	\$
Total Unrestricted Net Assets:	\$80,469	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 050/200/01 County: Lasalle

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$531,550

Equalized Assessed Valuation: \$17,934,134

Population: 364

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$43,388

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$543,845	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,494	\$379	\$270
Revenue Collected During FY 15:	\$348,911	\$239,620	\$189,395
Expenditures During FY 15:	\$281,157	\$224,553	\$172,155
Per Capita Revenue:	\$959	\$255	\$195
Per Capita Expenditures:	\$772	\$236	\$180
Revenues over (under) Expenditures:	\$67,754	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	217.53%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$611,599	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,680	\$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:	\$360,980	\$146,999	\$
Total Unrestricted Net Assets:	\$250,619	\$117,970	\$44,134



# 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: **Meridian Township and Road & Bridge**

Unit Code: 014/100/01 County: Clinton

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$226,630

Equalized Assessed Valuation: \$10,071,010

Population: 547

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$33,482

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$183,361	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$335	\$379	\$270
Revenue Collected During FY 15:	\$107,650	\$239,620	\$189,395
Expenditures During FY 15:	\$81,484	\$224,553	\$172,155
Per Capita Revenue:	\$197	\$255	\$195
Per Capita Expenditures:	\$149	\$236	\$180
Revenues over (under) Expenditures:	\$26,166	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	257.14%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$209,527	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$383	\$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:	\$186,845	\$146,999	\$
Total Unrestricted Net Assets:	\$22,682	\$117,970	\$44,134



# 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:	Metamora Township and Road & Bridge		
Unit Code:	102/080/01	County:	Woodford
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,540,133		
Equalized Assessed Valuation:	\$85,282,932		
Population:	4,357		
Employees:			
	Full Time:	1	
	Part Time:	14	
	Salaries Paid:	\$165,432	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,230,094	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$282	\$379	\$270
Revenue Collected During FY 15:	\$648,974	\$239,620	\$189,395
Expenditures During FY 15:	\$665,281	\$224,553	\$172,155
Per Capita Revenue:	\$149	\$255	\$195
Per Capita Expenditures:	\$153	\$236	\$180
Revenues over (under) Expenditures:	-\$16,307	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	188.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,256,287	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$288	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,041,820	\$146,999	\$
Total Unrestricted Net Assets:	\$214,467	\$117,970	\$44,134



# 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:	Middlefork Township and Road & Bridge	
Unit Code:	092/120/01	County: Vermilion
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$459,250	
Equalized Assessed Valuation:	\$18,560,877	
Population:	1,543	
Employees:		
Full Time:	2	
Part Time:	8	
Salaries Paid:	\$73,428	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$487,321	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$316	\$379	\$270
Revenue Collected During FY 15:	\$251,960	\$239,620	\$189,395
Expenditures During FY 15:	\$279,904	\$224,553	\$172,155
Per Capita Revenue:	\$163	\$255	\$195
Per Capita Expenditures:	\$181	\$236	\$180
Revenues over (under) Expenditures:	-\$27,944	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	164.12%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$459,377	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$298	\$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:	\$411,092	\$146,999	\$
Total Unrestricted Net Assets:	\$48,285	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$166,000	\$41,603	\$
Per Capita Debt:	\$108	\$33	\$
General Obligation Debt over EAV:	0.89%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Middleport Township and Road & Bridge	
Unit Code:	038/170/01	County: Iroquois
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$693,432	
Equalized Assessed Valuation:	\$48,790,433	
Population:	4,784	
Employees:		
Full Time:	2	
Part Time:	15	
Salaries Paid:	\$120,055	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$995,591	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$208	\$379	\$270
Revenue Collected During FY 15:	\$426,858	\$239,620	\$189,395
Expenditures During FY 15:	\$590,886	\$224,553	\$172,155
Per Capita Revenue:	\$89	\$255	\$195
Per Capita Expenditures:	\$124	\$236	\$180
Revenues over (under) Expenditures:	-\$164,028	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	140.73%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$831,563	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$174	\$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:	\$831,565	\$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:	\$	\$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: **Milan Township and Road & Bridge**

Unit Code: **019/100/01** County: **Dekalb**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$887,165**

Equalized Assessed Valuation: **\$27,055,490**

Population: **364**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$52,675**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$764,658	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$2,101	\$379	\$270
Revenue Collected During FY 15:	\$162,817	\$239,620	\$189,395
Expenditures During FY 15:	\$148,452	\$224,553	\$172,155
Per Capita Revenue:	\$447	\$255	\$195
Per Capita Expenditures:	\$408	\$236	\$180
Revenues over (under) Expenditures:	\$14,365	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	524.76%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$779,022	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$2,140	\$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:	\$53,535	\$146,999	\$
Total Unrestricted Net Assets:	\$725,487	\$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:	Milford Township and Road & Bridge	
Unit Code:	038/180/01	County: Iroquois
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash	
Appropriation or Budget:	\$350,757	
Equalized Assessed Valuation:	\$16,592,489	
Population:	1,266	
Employees:		
Full Time:	2	
Part Time:	10	
Salaries Paid:	\$89,539	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$448,974	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$355	\$379	\$270
Revenue Collected During FY 15:	\$425,796	\$239,620	\$189,395
Expenditures During FY 15:	\$440,712	\$224,553	\$172,155
Per Capita Revenue:	\$336	\$255	\$195
Per Capita Expenditures:	\$348	\$236	\$180
Revenues over (under) Expenditures:	-\$14,916	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	98.49%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$434,058	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$343	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$434,058	\$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: **Milks Grove Township and Road & Bridge**

Unit Code: 038/190/01 County: Iroquois

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$86,531

Equalized Assessed Valuation: \$7,513,484

Population: 214

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$38,835

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$137,033	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$640	\$379	\$270
Revenue Collected During FY 15:	\$227,568	\$239,620	\$189,395
Expenditures During FY 15:	\$119,199	\$224,553	\$172,155
Per Capita Revenue:	\$1,063	\$255	\$195
Per Capita Expenditures:	\$557	\$236	\$180
Revenues over (under) Expenditures:	\$108,369	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	205.88%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$245,402	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,147	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,098	\$29,665	\$
Total Unreserved Funds:	\$209,674	\$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:	\$201,687	\$41,603	\$
Per Capita Debt:	\$942	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Mill Shoals Township and Road & Bridge		
Unit Code:	097/090/01	County:	White
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$123,236		
Equalized Assessed Valuation:	\$7,216,852		
Population:	780		
Employees:			
Full Time:	7		
Part Time:	3		
Salaries Paid:	\$39,488		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$334,227	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$428	\$379	\$270
Revenue Collected During FY 15:	\$124,001	\$239,620	\$189,395
Expenditures During FY 15:	\$105,959	\$224,553	\$172,155
Per Capita Revenue:	\$159	\$255	\$195
Per Capita Expenditures:	\$136	\$236	\$180
Revenues over (under) Expenditures:	\$18,042	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	332.46%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$352,269	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$452	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$330,993	\$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: **Millbrook Township and Road & Bridge**

Unit Code: **072/120/01** County: **Peoria**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$144,100**

Equalized Assessed Valuation: **\$13,275,155**

Population: **490**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$42,953**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$411,691	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$840	\$379	\$270
Revenue Collected During FY 15:	\$184,299	\$239,620	\$189,395
Expenditures During FY 15:	\$116,678	\$224,553	\$172,155
Per Capita Revenue:	\$376	\$255	\$195
Per Capita Expenditures:	\$238	\$236	\$180
Revenues over (under) Expenditures:	\$67,621	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	393.24%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$458,825	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$936	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$331,181	\$29,665	\$
Total Unreserved Funds:	\$55,668	\$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: **Miller Township and Road & Bridge**

Unit Code: **050/210/01** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$588,484**

Equalized Assessed Valuation: **\$22,082,376**

Population: **617**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$54,275**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$299,138	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$485	\$379	\$270
Revenue Collected During FY 15:	\$358,432	\$239,620	\$189,395
Expenditures During FY 15:	\$305,113	\$224,553	\$172,155
Per Capita Revenue:	\$581	\$255	\$195
Per Capita Expenditures:	\$495	\$236	\$180
Revenues over (under) Expenditures:	\$53,319	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	115.52%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$352,457	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$571	\$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:	\$101,609	\$146,999	\$
Total Unrestricted Net Assets:	\$289,566	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$85,000	\$41,603	\$
Per Capita Debt:	\$138	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Millersburg Township and Road & Bridge		
Unit Code:	066/070/01	County:	Mercer
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$297,921		
Equalized Assessed Valuation:	\$10,523,422		
Population:	777		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$46,204		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$143,711	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$185	\$379	\$270
Revenue Collected During FY 15:	\$176,991	\$239,620	\$189,395
Expenditures During FY 15:	\$164,931	\$224,553	\$172,155
Per Capita Revenue:	\$228	\$255	\$195
Per Capita Expenditures:	\$212	\$236	\$180
Revenues over (under) Expenditures:	\$12,060	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	94.45%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$155,771	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$200	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$155,918	\$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: **Mills Township and Road & Bridge**

Unit Code: **003/040/01** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$261,450**

Equalized Assessed Valuation: **\$8,089,725**

Population: **554**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$39,755**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$168,238	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$304	\$379	\$270
Revenue Collected During FY 15:	\$127,767	\$239,620	\$189,395
Expenditures During FY 15:	\$104,431	\$224,553	\$172,155
Per Capita Revenue:	\$231	\$255	\$195
Per Capita Expenditures:	\$189	\$236	\$180
Revenues over (under) Expenditures:	\$23,336	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	183.45%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$191,574	\$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:	\$169,809	\$146,999	\$
Total Unrestricted Net Assets:	\$21,765	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$99,078	\$41,603	\$
Per Capita Debt:	\$179	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Millstadt Township and Road & Bridge		
Unit Code:	088/130/01	County:	St. Clair
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,281,195		
Equalized Assessed Valuation:	\$141,868,656		
Population:	6,714		
Employees:			
	Full Time:	3	
	Part Time:	12	
	Salaries Paid:	\$234,028	

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,546,401	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$230	\$379	\$270
Revenue Collected During FY 15:	\$463,876	\$239,620	\$189,395
Expenditures During FY 15:	\$454,146	\$224,553	\$172,155
Per Capita Revenue:	\$69	\$255	\$195
Per Capita Expenditures:	\$68	\$236	\$180
Revenues over (under) Expenditures:	\$9,730	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	338.69%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,538,131	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$229	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,295,188	\$146,999	\$
Total Unrestricted Net Assets:	\$153,737	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$89,206	\$41,603	\$
Per Capita Debt:	\$13	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$58,343	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$9	\$4	\$
Revenue Collected During FY 15:	\$201,240	\$2,067	\$
Expenditures During FY 15:	\$245,689	\$2,246	\$
Per Capita Revenue:	\$30	\$	\$
Per Capita Expenditures:	\$37	\$	\$
Operating Income (loss):	-\$44,449	-\$179	\$
Ratio of Retained Earnings to Expenditures:	12.98%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$31,894	\$11,837	\$
Per Capita Ending Retained Earnings:	\$5	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Milo Township and Road & Bridge		
Unit Code:	006/160/01	County:	Bureau
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$305,850		
Equalized Assessed Valuation:	\$16,552,000		
Population:	2,070		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$27,363		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$113,136	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$55	\$379	\$270
Revenue Collected During FY 15:	\$153,183	\$239,620	\$189,395
Expenditures During FY 15:	\$111,152	\$224,553	\$172,155
Per Capita Revenue:	\$74	\$255	\$195
Per Capita Expenditures:	\$54	\$236	\$180
Revenues over (under) Expenditures:	\$42,031	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	139.60%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$155,167	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$75	\$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:	\$142,500	\$146,999	\$
Total Unrestricted Net Assets:	\$14,051	\$117,970	\$44,134



# 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:	Milton Township and Road & Bridge		
Unit Code:	022/050/01	County:	Dupage
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,584,336		
Equalized Assessed Valuation:	\$4,219,533,140		
Population:	120,000		
Employees:			
Full Time:	23		
Part Time:	5		
Salaries Paid:	\$1,470,067		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,311,672	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$19	\$128	\$63
Revenue Collected During FY 15:	\$4,522,619	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$4,446,552	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$38	\$124	\$65
Per Capita Expenditures:	\$37	\$104	\$61
Revenues over (under) Expenditures:	\$76,067	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	53.70%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,387,739	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$20	\$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:	\$1,563,960	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$823,778	\$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:	Mineral Township and Road & Bridge		
Unit Code:	006/170/01	County:	Bureau
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$274,100		
Equalized Assessed Valuation:	\$10,189,030		
Population:	484		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$32,603	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$404,890	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$837	\$379	\$270
Revenue Collected During FY 15:	\$224,268	\$239,620	\$189,395
Expenditures During FY 15:	\$199,674	\$224,553	\$172,155
Per Capita Revenue:	\$463	\$255	\$195
Per Capita Expenditures:	\$413	\$236	\$180
Revenues over (under) Expenditures:	\$24,594	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	215.09%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$429,484	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$887	\$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:	\$376,613	\$146,999	\$
Total Unrestricted Net Assets:	\$52,871	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$27,202	\$41,603	\$
Per Capita Debt:	\$56	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: 102/090/01 County: Woodford

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$178,729

Equalized Assessed Valuation: \$53,951,380

Population: 2,292

Employees:

    Full Time:

    Part Time: 14

    Salaries Paid: \$66,673

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$779,608	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$340	\$379	\$270
Revenue Collected During FY 15:	\$276,859	\$239,620	\$189,395
Expenditures During FY 15:	\$210,223	\$224,553	\$172,155
Per Capita Revenue:	\$121	\$255	\$195
Per Capita Expenditures:	\$92	\$236	\$180
Revenues over (under) Expenditures:	\$66,636	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	402.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$845,366	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$369	\$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:	\$697,672	\$146,999	\$
Total Unrestricted Net Assets:	\$147,694	\$117,970	\$44,134



# 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:	Mission Township and Road & Bridge	
Unit Code:	050/220/01	County: Lasalle
Fiscal Year End:	3/28/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$532,188	
Equalized Assessed Valuation:	\$62,420,221	
Population:	4,000	
Employees:		
	Full Time:	
	Part Time:	7
	Salaries Paid:	\$68,455

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$515,345	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$129	\$379	\$270
Revenue Collected During FY 15:	\$337,866	\$239,620	\$189,395
Expenditures During FY 15:	\$548,890	\$224,553	\$172,155
Per Capita Revenue:	\$84	\$255	\$195
Per Capita Expenditures:	\$137	\$236	\$180
Revenues over (under) Expenditures:	-\$211,024	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	72.06%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$395,541	\$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:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$318,618	\$146,999	\$
Total Unrestricted Net Assets:	\$76,923	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$114,703	\$41,603	\$
Per Capita Debt:	\$29	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Mississippi Township and Road & Bridge		
Unit Code:	042/050/01	County:	Jersey
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$240,000		
Equalized Assessed Valuation:	\$33,266,751		
Population:	2,052		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$45,382		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$188,187	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$92	\$379	\$270
Revenue Collected During FY 15:	\$137,329	\$239,620	\$189,395
Expenditures During FY 15:	\$157,386	\$224,553	\$172,155
Per Capita Revenue:	\$67	\$255	\$195
Per Capita Expenditures:	\$77	\$236	\$180
Revenues over (under) Expenditures:	-\$20,057	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	96.49%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$151,857	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$74	\$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:	\$120,000	\$146,999	\$
Total Unrestricted Net Assets:	\$44,699	\$117,970	\$44,134



# 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: **Missouri Township and Road & Bridge**

Unit Code: 005/050/01 County: Brown

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$110,486

Equalized Assessed Valuation: \$3,486,760

Population: 360

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$25,497

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$82,174	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$228	\$379	\$270
Revenue Collected During FY 15:	\$51,600	\$239,620	\$189,395
Expenditures During FY 15:	\$54,549	\$224,553	\$172,155
Per Capita Revenue:	\$143	\$255	\$195
Per Capita Expenditures:	\$152	\$236	\$180
Revenues over (under) Expenditures:	-\$2,949	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	145.24%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$79,225	\$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:	\$79,130	\$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:	Moccasin Township and Road & Bridge		
Unit Code:	025/080/01	County:	Effingham
Fiscal Year End:	4/1/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$125,000		
Equalized Assessed Valuation:	\$5,675,000		
Population:	625		
Employees:			
	Full Time:		
	Part Time:	16	
	Salaries Paid:	\$21,278	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$162,569	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$260	\$379	\$270
Revenue Collected During FY 15:	\$114,545	\$239,620	\$189,395
Expenditures During FY 15:	\$86,296	\$224,553	\$172,155
Per Capita Revenue:	\$183	\$255	\$195
Per Capita Expenditures:	\$138	\$236	\$180
Revenues over (under) Expenditures:	\$28,249	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	221.12%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$190,818	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$305	\$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:	\$126,332	\$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: **Moline Township**

Unit Code: 081/120/01      County: Rock Island

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,010,646

Equalized Assessed Valuation: \$254,177,434

Population: 25,000

Employees:

    Full Time: 7

    Part Time: 8

    Salaries Paid: \$303,331

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$495,790	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$20	\$379	\$270
Revenue Collected During FY 15:	\$800,897	\$239,620	\$189,395
Expenditures During FY 15:	\$710,820	\$224,553	\$172,155
Per Capita Revenue:	\$32	\$255	\$195
Per Capita Expenditures:	\$28	\$236	\$180
Revenues over (under) Expenditures:	\$90,077	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	82.42%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$585,867	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$23	\$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:	\$24,459	\$146,999	\$
Total Unrestricted Net Assets:	\$561,408	\$117,970	\$44,134



# 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:	Momence Township and Road & Bridge		
Unit Code:	046/080/01	County:	Kankakee
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$973,000		
Equalized Assessed Valuation:	\$54,712,338		
Population:	382		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$125,452		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$862,740	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$2,258	\$379	\$270
Revenue Collected During FY 15:	\$375,435	\$239,620	\$189,395
Expenditures During FY 15:	\$362,570	\$224,553	\$172,155
Per Capita Revenue:	\$983	\$255	\$195
Per Capita Expenditures:	\$949	\$236	\$180
Revenues over (under) Expenditures:	\$12,865	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	241.50%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$875,605	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$2,292	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$875,605	\$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: **Mona Township and Road & Bridge**

Unit Code: **027/060/01** County: **Ford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$284,301**

Equalized Assessed Valuation: **\$8,620,112**

Population: **856**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$45,853**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$177,079	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$207	\$379	\$270
Revenue Collected During FY 15:	\$155,115	\$239,620	\$189,395
Expenditures During FY 15:	\$133,881	\$224,553	\$172,155
Per Capita Revenue:	\$181	\$255	\$195
Per Capita Expenditures:	\$156	\$236	\$180
Revenues over (under) Expenditures:	\$21,234	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	148.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$198,313	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$232	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$198,313	\$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:	Monee Township and Road & Bridge		
Unit Code:	099/130/01	County:	Will
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,715,961		
Equalized Assessed Valuation:	\$258,080,670		
Population:	15,000		
Employees:			
Full Time:	7		
Part Time:	14		
Salaries Paid:	\$333,634		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$702,897	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$47	\$128	\$63
Revenue Collected During FY 15:	\$1,305,818	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,323,150	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$87	\$124	\$65
Per Capita Expenditures:	\$88	\$104	\$61
Revenues over (under) Expenditures:	-\$17,332	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	51.81%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$685,565	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$46	\$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:	\$504,805	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$180,760	\$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:	\$84,179	\$761,643	\$
Per Capita Debt:	\$6	\$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:	Money Creek Township and Road & Bridge		
Unit Code:	064/230/01	County:	Mclean
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$306,762		
Equalized Assessed Valuation:	\$54,169,392		
Population:	2,975		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$42,495	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$542,026	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$182	\$379	\$270
Revenue Collected During FY 15:	\$201,376	\$239,620	\$189,395
Expenditures During FY 15:	\$136,621	\$224,553	\$172,155
Per Capita Revenue:	\$68	\$255	\$195
Per Capita Expenditures:	\$46	\$236	\$180
Revenues over (under) Expenditures:	\$64,755	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	444.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$606,781	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$204	\$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:	\$569,768	\$146,999	\$
Total Unrestricted Net Assets:	\$37,013	\$117,970	\$44,134



# 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:	Monmouth Township and Road & Bridge		
Unit Code:	094/090/01	County:	Warren
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$509,773		
Equalized Assessed Valuation:	\$82,454,471		
Population:	10,550		
Employees:			
	Full Time:	3	
	Part Time:	9	
	Salaries Paid:	\$127,873	

#### 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:	\$585,552	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$56	\$379	\$270
Revenue Collected During FY 15:	\$345,046	\$239,620	\$189,395
Expenditures During FY 15:	\$219,342	\$224,553	\$172,155
Per Capita Revenue:	\$33	\$255	\$195
Per Capita Expenditures:	\$21	\$236	\$180
Revenues over (under) Expenditures:	\$125,704	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	324.27%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$711,256	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$67	\$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:	\$543,681	\$146,999	\$
Total Unrestricted Net Assets:	\$167,575	\$117,970	\$44,134



# 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:	Monroe Township and Road & Bridge		
Unit Code:	071/150/01	County:	Ogle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$554,673		
Equalized Assessed Valuation:	\$31,868,030		
Population:	1,563		
Employees:			
Full Time:	1		
Part Time:	18		
Salaries Paid:	\$74,597		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$583,531	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$373	\$379	\$270
Revenue Collected During FY 15:	\$312,538	\$239,620	\$189,395
Expenditures During FY 15:	\$235,662	\$224,553	\$172,155
Per Capita Revenue:	\$200	\$255	\$195
Per Capita Expenditures:	\$151	\$236	\$180
Revenues over (under) Expenditures:	\$76,876	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	280.23%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$660,407	\$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:	\$479,394	\$146,999	\$
Total Unrestricted Net Assets:	\$181,013	\$117,970	\$44,134



# 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:	Montebello Township and Road & Bridge		
Unit Code:	034/120/01	County:	Hancock
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$642,275		
Equalized Assessed Valuation:	\$54,937,913		
Population:	3,850		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$87,955	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,425,783	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$370	\$379	\$270
Revenue Collected During FY 15:	\$307,933	\$239,620	\$189,395
Expenditures During FY 15:	\$213,322	\$224,553	\$172,155
Per Capita Revenue:	\$80	\$255	\$195
Per Capita Expenditures:	\$55	\$236	\$180
Revenues over (under) Expenditures:	\$94,611	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	712.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,520,394	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$395	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,298,192	\$146,999	\$
Total Unrestricted Net Assets:	\$222,202	\$117,970	\$44,134



# 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:	Montezuma Township and Road & Bridge		
Unit Code:	075/150/01	County:	Pike
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$342,654		
Equalized Assessed Valuation:	\$7,470,776		
Population:	530		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$17,816	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$277,695	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$524	\$379	\$270
Revenue Collected During FY 15:	\$73,641	\$239,620	\$189,395
Expenditures During FY 15:	\$87,403	\$224,553	\$172,155
Per Capita Revenue:	\$139	\$255	\$195
Per Capita Expenditures:	\$165	\$236	\$180
Revenues over (under) Expenditures:	-\$13,762	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	301.97%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$263,933	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$498	\$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:	\$201,328	\$146,999	\$
Total Unrestricted Net Assets:	\$62,605	\$117,970	\$44,134



# 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:	Montgomery Township and Road & Bridge		
Unit Code:	017/060/01	County:	Crawford
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$265,440		
Equalized Assessed Valuation:	\$8,885,961		
Population:	672		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$76,292		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$186,729	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$278	\$379	\$270
Revenue Collected During FY 15:	\$207,901	\$239,620	\$189,395
Expenditures During FY 15:	\$204,905	\$224,553	\$172,155
Per Capita Revenue:	\$309	\$255	\$195
Per Capita Expenditures:	\$305	\$236	\$180
Revenues over (under) Expenditures:	\$2,996	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	92.59%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$189,725	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$282	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$127,026	\$146,999	\$
Total Unrestricted Net Assets:	\$62,700	\$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:	\$20,157	\$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: **Montgomery Township and Road & Bridge**

Unit Code: 102/100/01 County: Woodford

Fiscal Year End: 3/29/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$662,640

Equalized Assessed Valuation: \$65,181,038

Population: 2,339

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$55,517

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$765,735	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$327	\$379	\$270
Revenue Collected During FY 15:	\$378,148	\$239,620	\$189,395
Expenditures During FY 15:	\$356,147	\$224,553	\$172,155
Per Capita Revenue:	\$162	\$255	\$195
Per Capita Expenditures:	\$152	\$236	\$180
Revenues over (under) Expenditures:	\$22,001	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	221.18%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$787,736	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$337	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$787,736	\$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:	Monticello Township and Road & Bridge		
Unit Code:	074/050/01	County:	Piatt
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,278,723		
Equalized Assessed Valuation:	\$130,744,015		
Population:	5,906		
Employees:			
Full Time:			5
Part Time:			30
Salaries Paid:			\$364,801

#### Blended Component Units

Number Submitted = 3  
 Cemetery District  
 Community Building  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,444,293	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$414	\$128	\$63
Revenue Collected During FY 15:	\$1,254,877	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,302,227	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$212	\$124	\$65
Per Capita Expenditures:	\$220	\$104	\$61
Revenues over (under) Expenditures:	-\$47,350	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	184.06%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,396,943	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$406	\$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:	\$287,931	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$2,110,718	\$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:	Montmorency Township and Road & Bridge		
Unit Code:	098/140/01	County:	Whiteside
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$492,355		
Equalized Assessed Valuation:	\$35,434,993		
Population:	2,612		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$72,426	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$400,544	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$153	\$379	\$270
Revenue Collected During FY 15:	\$216,534	\$239,620	\$189,395
Expenditures During FY 15:	\$174,980	\$224,553	\$172,155
Per Capita Revenue:	\$83	\$255	\$195
Per Capita Expenditures:	\$67	\$236	\$180
Revenues over (under) Expenditures:	\$41,554	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	252.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$442,098	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$169	\$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:	\$442,097	\$117,970	\$44,134



# 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:	Moore's Prairie Township and Road & Bridge		
Unit Code:	041/100/01	County:	Jefferson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$85,980		
Equalized Assessed Valuation:	\$4,927,909		
Population:	390		
Employees:			
Full Time:	7		
Part Time:	4		
Salaries Paid:	\$30,858		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$99,489	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$255	\$379	\$270
Revenue Collected During FY 15:	\$88,084	\$239,620	\$189,395
Expenditures During FY 15:	\$71,707	\$224,553	\$172,155
Per Capita Revenue:	\$226	\$255	\$195
Per Capita Expenditures:	\$184	\$236	\$180
Revenues over (under) Expenditures:	\$16,377	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	161.58%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$115,866	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$297	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$88,916	\$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:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,017,888	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$58	\$128	\$63
Revenue Collected During FY 15:	\$1,652,504	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,376,150	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$47	\$124	\$65
Per Capita Expenditures:	\$39	\$104	\$61
Revenues over (under) Expenditures:	\$276,354	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	166.71%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,294,242	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$66	\$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:	\$93,645	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$2,200,597	\$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:	Morgan Township and Road & Bridge		
Unit Code:	015/080/01	County:	Coles
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$176,919		
Equalized Assessed Valuation:	\$8,404,942		
Population:	367		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$38,580	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$388,825	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,059	\$379	\$270
Revenue Collected During FY 15:	\$136,670	\$239,620	\$189,395
Expenditures During FY 15:	\$123,815	\$224,553	\$172,155
Per Capita Revenue:	\$372	\$255	\$195
Per Capita Expenditures:	\$337	\$236	\$180
Revenues over (under) Expenditures:	\$12,855	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	324.42%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$401,680	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,094	\$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:	\$371,678	\$146,999	\$
Total Unrestricted Net Assets:	\$30,002	\$117,970	\$44,134



# 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:	Moro Township and Road & Bridge		
Unit Code:	057/150/01	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$492,988		
Equalized Assessed Valuation:	\$80,049,703		
Population:	3,400		
Employees:			
Full Time:	3		
Part Time:	13		
Salaries Paid:	\$153,688		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$920,462	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$271	\$379	\$270
Revenue Collected During FY 15:	\$463,537	\$239,620	\$189,395
Expenditures During FY 15:	\$492,988	\$224,553	\$172,155
Per Capita Revenue:	\$136	\$255	\$195
Per Capita Expenditures:	\$145	\$236	\$180
Revenues over (under) Expenditures:	-\$29,451	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	180.74%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$891,011	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$262	\$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:	\$668,414	\$146,999	\$
Total Unrestricted Net Assets:	\$222,597	\$117,970	\$44,134



# 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: **Morris Township**

Unit Code: 032/120/01 County: Grundy

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$174,482

Equalized Assessed Valuation: \$94,333,254

Population: 7,781

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$42,909

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$305,014	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$39	\$379	\$270
Revenue Collected During FY 15:	\$86,093	\$239,620	\$189,395
Expenditures During FY 15:	\$71,968	\$224,553	\$172,155
Per Capita Revenue:	\$11	\$255	\$195
Per Capita Expenditures:	\$9	\$236	\$180
Revenues over (under) Expenditures:	\$14,125	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	443.45%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$319,139	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$41	\$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:	\$59,660	\$146,999	\$
Total Unrestricted Net Assets:	\$259,478	\$117,970	\$44,134



# 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:	Morton Township and Road & Bridge		
Unit Code:	090/140/01	County:	Tazewell
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,935,520		
Equalized Assessed Valuation:	\$496,360,806		
Population:	17,036		
Employees:			
	Full Time:	3	
	Part Time:	6	
	Salaries Paid:	\$373,452	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,376,948	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$81	\$128	\$63
Revenue Collected During FY 15:	\$1,143,405	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,082,008	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$67	\$124	\$65
Per Capita Expenditures:	\$64	\$104	\$61
Revenues over (under) Expenditures:	\$61,397	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	132.93%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,438,345	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$84	\$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:	\$1,031,997	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$406,348	\$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:	\$722.409	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$42	\$20	\$
Revenue Collected During FY 15:	\$35.459	\$109,954	\$
Expenditures During FY 15:	\$47.982	\$93,740	\$
Per Capita Revenue:	\$2	\$3	\$
Per Capita Expenditures:	\$3	\$3	\$
Operating Income (loss):	-\$12.523	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	1479.48%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$709.886	\$607,060	\$
Per Capita Ending Retained Earnings:	\$42	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Mosquito Township and Road & Bridge		
Unit Code:	011/090/01	County:	Christian
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$250,860		
Equalized Assessed Valuation:	\$17,140,262		
Population:	390		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$69,542	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$239,356	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$614	\$379	\$270
Revenue Collected During FY 15:	\$196,548	\$239,620	\$189,395
Expenditures During FY 15:	\$157,882	\$224,553	\$172,155
Per Capita Revenue:	\$504	\$255	\$195
Per Capita Expenditures:	\$405	\$236	\$180
Revenues over (under) Expenditures:	\$38,666	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	176.09%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$278,022	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$713	\$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:	\$219,131	\$146,999	\$
Total Unrestricted Net Assets:	\$58,891	\$117,970	\$44,134



# 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:	Mound Township and Road & Bridge		
Unit Code:	025/090/01	County:	Effingham
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$492,159		
Equalized Assessed Valuation:	\$45,860,590		
Population:	3,300		
Employees:			
	Full Time:		
	Part Time:	17	
	Salaries Paid:	\$95,894	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$750,715	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$227	\$379	\$270
Revenue Collected During FY 15:	\$262,742	\$239,620	\$189,395
Expenditures During FY 15:	\$296,382	\$224,553	\$172,155
Per Capita Revenue:	\$80	\$255	\$195
Per Capita Expenditures:	\$90	\$236	\$180
Revenues over (under) Expenditures:	-\$33,640	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	241.94%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$717,075	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$217	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$453,117	\$29,665	\$
Total Unreserved Funds:	\$263,958	\$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: **Mound Township and Road & Bridge**

Unit Code: 062/120/01 County: Mcdonough

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$374,120

Equalized Assessed Valuation: \$12,732,770

Population: 283

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$37,894

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$189,235	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$669	\$379	\$270
Revenue Collected During FY 15:	\$119,380	\$239,620	\$189,395
Expenditures During FY 15:	\$142,243	\$224,553	\$172,155
Per Capita Revenue:	\$422	\$255	\$195
Per Capita Expenditures:	\$503	\$236	\$180
Revenues over (under) Expenditures:	-\$22,863	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	116.96%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$166,372	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$588	\$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:	\$166,372	\$117,970	\$44,134



# 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: **Mountain Township and Road & Bridge**

Unit Code: 082/090/01 County: Saline

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$80,000

Equalized Assessed Valuation: \$6,485,792

Population: 500

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$5,262

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$72,770	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$146	\$379	\$270
Revenue Collected During FY 15:	\$57,951	\$239,620	\$189,395
Expenditures During FY 15:	\$36,248	\$224,553	\$172,155
Per Capita Revenue:	\$116	\$255	\$195
Per Capita Expenditures:	\$72	\$236	\$180
Revenues over (under) Expenditures:	\$21,703	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	260.63%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$94,473	\$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:	\$94,473	\$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:	Moweaqua Township and Road & Bridge		
Unit Code:	086/100/01	County:	Shelby
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$278,005		
Equalized Assessed Valuation:	\$24,122,541		
Population:	2,000		
Employees:			
	Full Time:		
	Part Time:	15	
	Salaries Paid:	\$30,248	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$263,515	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$132	\$379	\$270
Revenue Collected During FY 15:	\$128,544	\$239,620	\$189,395
Expenditures During FY 15:	\$154,609	\$224,553	\$172,155
Per Capita Revenue:	\$64	\$255	\$195
Per Capita Expenditures:	\$77	\$236	\$180
Revenues over (under) Expenditures:	-\$26,065	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	153.58%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$237,450	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$119	\$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:	\$158,562	\$146,999	\$
Total Unrestricted Net Assets:	\$76,110	\$117,970	\$44,134



# 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:	Mt. Auburn Township and Road & Bridge		
Unit Code:	011/100/01	County:	Christian
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$377,268		
Equalized Assessed Valuation:	\$22,258,869		
Population:	1,028		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$72,718		

#### 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:	\$405,471	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$394	\$379	\$270
Revenue Collected During FY 15:	\$238,611	\$239,620	\$189,395
Expenditures During FY 15:	\$201,237	\$224,553	\$172,155
Per Capita Revenue:	\$232	\$255	\$195
Per Capita Expenditures:	\$196	\$236	\$180
Revenues over (under) Expenditures:	\$37,374	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	220.06%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$442,845	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$431	\$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:	\$268,474	\$146,999	\$
Total Unrestricted Net Assets:	\$174,371	\$117,970	\$44,134



# 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: **Mt. Carroll Township and Road & Bridge**

Unit Code: **008/060/01** County: **Carroll**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$518,615**

Equalized Assessed Valuation: **\$24,651,638**

Population: **2,300**

Employees:

    Full Time: **1**

    Part Time: **15**

    Salaries Paid: **\$109,676**

#### Blended Component Units

Number Submitted = 2

Library  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$729,394	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$317	\$379	\$270
Revenue Collected During FY 15:	\$350,129	\$239,620	\$189,395
Expenditures During FY 15:	\$308,364	\$224,553	\$172,155
Per Capita Revenue:	\$152	\$255	\$195
Per Capita Expenditures:	\$134	\$236	\$180
Revenues over (under) Expenditures:	\$41,765	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	250.08%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$771,159	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$335	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$389,869	\$146,999	\$
Total Unrestricted Net Assets:	\$381,290	\$117,970	\$44,134



# 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:	Mt. Erie Township and Road & Bridge		
Unit Code:	096/170/01	County:	Wayne
Fiscal Year End:	3/29/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$301,151		
Equalized Assessed Valuation:	\$42,368,060		
Population:	414		
Employees:			
Full Time:	7		
Part Time:	4		
Salaries Paid:	\$35,394		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$129,710	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$313	\$379	\$270
Revenue Collected During FY 15:	\$129,515	\$239,620	\$189,395
Expenditures During FY 15:	\$131,098	\$224,553	\$172,155
Per Capita Revenue:	\$313	\$255	\$195
Per Capita Expenditures:	\$317	\$236	\$180
Revenues over (under) Expenditures:	-\$1,583	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	97.73%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$128,127	\$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:	\$133,536	\$71,097	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$16,591	\$41,603	\$
Per Capita Debt:	\$40	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Mt. Hope Township and Road & Bridge**

Unit Code: 064/240/01 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$397,314

Equalized Assessed Valuation: \$27,613,862

Population: 1,103

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$60,753

#### Blended Component Units

Number Submitted = 2

Community Hall

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$321,224	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$291	\$379	\$270
Revenue Collected During FY 15:	\$312,924	\$239,620	\$189,395
Expenditures During FY 15:	\$308,575	\$224,553	\$172,155
Per Capita Revenue:	\$284	\$255	\$195
Per Capita Expenditures:	\$280	\$236	\$180
Revenues over (under) Expenditures:	\$4,349	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	105.51%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$325,573	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$295	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$325,573	\$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:	\$34,015	\$41,603	\$
Per Capita Debt:	\$31	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Mt. Morris Township and Road & Bridge		
Unit Code:	071/160/01	County:	Ogle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$605,813		
Equalized Assessed Valuation:	\$37,802,524		
Population:	3,968		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$86,671	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$937,213	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$236	\$379	\$270
Revenue Collected During FY 15:	\$275,419	\$239,620	\$189,395
Expenditures During FY 15:	\$298,485	\$224,553	\$172,155
Per Capita Revenue:	\$69	\$255	\$195
Per Capita Expenditures:	\$75	\$236	\$180
Revenues over (under) Expenditures:	-\$23,066	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	306.26%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$914,147	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$230	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$479,544	\$29,665	\$
Total Unreserved Funds:	\$434,603	\$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:	Mt. Olive Township and Road & Bridge		
Unit Code:	056/140/01	County:	Macoupin
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$443,140		
Equalized Assessed Valuation:	\$30,734,049		
Population:	3,274		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$70,949	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$544,751	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$166	\$379	\$270
Revenue Collected During FY 15:	\$182,237	\$239,620	\$189,395
Expenditures During FY 15:	\$183,467	\$224,553	\$172,155
Per Capita Revenue:	\$56	\$255	\$195
Per Capita Expenditures:	\$56	\$236	\$180
Revenues over (under) Expenditures:	-\$1,230	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	307.76%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$564,646	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$172	\$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:	\$564,646	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$21,125	\$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: **Mt. Pleasant Township and Road & Bridge**

Unit Code: 098/150/01 County: Whiteside

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$389,298

Equalized Assessed Valuation: \$68,450,701

Population: 5,000

Employees:

    Full Time: 3

    Part Time: 7

    Salaries Paid: \$98,035

#### 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:	\$431,854	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$86	\$379	\$270
Revenue Collected During FY 15:	\$381,764	\$239,620	\$189,395
Expenditures During FY 15:	\$290,542	\$224,553	\$172,155
Per Capita Revenue:	\$76	\$255	\$195
Per Capita Expenditures:	\$58	\$236	\$180
Revenues over (under) Expenditures:	\$91,222	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	180.03%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$523,076	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$105	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$304,202	\$29,665	\$
Total Unreserved Funds:	\$100,000	\$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:	\$5,863	\$41,603	\$
Per Capita Debt:	\$1	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Mt. Pulaski Township and Road & Bridge		
Unit Code:	054/120/01	County:	Logan
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$438,800		
Equalized Assessed Valuation:	\$40,918,425		
Population:	2,100		
Employees:			
Full Time:			2
Part Time:			12
Salaries Paid:			\$93,321

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$542,311	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$258	\$379	\$270
Revenue Collected During FY 15:	\$397,069	\$239,620	\$189,395
Expenditures During FY 15:	\$347,873	\$224,553	\$172,155
Per Capita Revenue:	\$189	\$255	\$195
Per Capita Expenditures:	\$166	\$236	\$180
Revenues over (under) Expenditures:	\$49,196	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	170.04%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$591,507	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$282	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$515,681	\$146,999	\$
Total Unrestricted Net Assets:	\$75,826	\$117,970	\$44,134



# 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:	Mt. Sterling Township and Road & Bridge		
Unit Code:	005/060/01	County:	Brown
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$506,897		
Equalized Assessed Valuation:	\$35,455,146		
Population:	2,800		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$80,849		

#### 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:	\$287,319	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$103	\$379	\$270
Revenue Collected During FY 15:	\$233,171	\$239,620	\$189,395
Expenditures During FY 15:	\$211,433	\$224,553	\$172,155
Per Capita Revenue:	\$83	\$255	\$195
Per Capita Expenditures:	\$76	\$236	\$180
Revenues over (under) Expenditures:	\$21,738	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	146.17%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$309,057	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$110	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$79,597	\$29,665	\$
Total Unreserved Funds:	\$309,057	\$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:	Mt. Vernon Township and Road & Bridge		
Unit Code:	041/110/01	County:	Jefferson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,397,500		
Equalized Assessed Valuation:	\$120,918,506		
Population:	13,008		
Employees:			
	Full Time:	17	
	Part Time:	8	
	Salaries Paid:	\$424,388	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$988,019	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$76	\$128	\$63
Revenue Collected During FY 15:	\$925,366	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,015,021	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$71	\$124	\$65
Per Capita Expenditures:	\$78	\$104	\$61
Revenues over (under) Expenditures:	-\$89,655	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	88.51%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$898,364	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$69	\$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:	\$799,512	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$98,681	\$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:	\$77,494	\$761,643	\$
Per Capita Debt:	\$6	\$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:	Mt. Zion Township and Road & Bridge		
Unit Code:	055/110/01	County:	Macon
Fiscal Year End:	2/28/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,130,945		
Equalized Assessed Valuation:	\$140,002,360		
Population:	6,324		
Employees:			
Full Time:	4		
Part Time:	20		
Salaries Paid:	\$208,776		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,211,562	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$192	\$379	\$270
Revenue Collected During FY 15:	\$784,799	\$239,620	\$189,395
Expenditures During FY 15:	\$680,319	\$224,553	\$172,155
Per Capita Revenue:	\$124	\$255	\$195
Per Capita Expenditures:	\$108	\$236	\$180
Revenues over (under) Expenditures:	\$104,480	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	200.80%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,366,063	\$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:	\$221,907	\$146,999	\$
Total Unrestricted Net Assets:	\$1,144,156	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$50,021	\$41,603	\$
Per Capita Debt:	\$8	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Mulberry Grove Township and Road & Bridge		
Unit Code:	003/050/01	County:	Bond
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$250,600		
Equalized Assessed Valuation:	\$12,789,343		
Population:	1,360		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$73,400		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$205,164	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$151	\$379	\$270
Revenue Collected During FY 15:	\$193,826	\$239,620	\$189,395
Expenditures During FY 15:	\$204,404	\$224,553	\$172,155
Per Capita Revenue:	\$143	\$255	\$195
Per Capita Expenditures:	\$150	\$236	\$180
Revenues over (under) Expenditures:	-\$10,578	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	95.20%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$194,586	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$143	\$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:	\$161,903	\$146,999	\$
Total Unrestricted Net Assets:	\$32,683	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,088	\$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:	Munson Township and Road & Bridge		
Unit Code:	037/170/01	County:	Henry
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$270,548		
Equalized Assessed Valuation:	\$10,493,567		
Population:	400		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$21,024	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$226,181	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$565	\$379	\$270
Revenue Collected During FY 15:	\$146,206	\$239,620	\$189,395
Expenditures During FY 15:	\$119,308	\$224,553	\$172,155
Per Capita Revenue:	\$366	\$255	\$195
Per Capita Expenditures:	\$298	\$236	\$180
Revenues over (under) Expenditures:	\$26,898	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	212.12%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$253,079	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$633	\$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:	\$80,228	\$146,999	\$
Total Unrestricted Net Assets:	\$91,719	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$50,416	\$41,603	\$
Per Capita Debt:	\$126	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: 021/060/01 County: Douglas

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$846,675

Equalized Assessed Valuation: \$9,805,348

Population: 225

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$50,415

#### 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:	\$913,240	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$4,059	\$379	\$270
Revenue Collected During FY 15:	\$265,976	\$239,620	\$189,395
Expenditures During FY 15:	\$316,479	\$224,553	\$172,155
Per Capita Revenue:	\$1,182	\$255	\$195
Per Capita Expenditures:	\$1,407	\$236	\$180
Revenues over (under) Expenditures:	-\$50,503	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	272.60%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$862,737	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$3,834	\$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:	\$170,374	\$146,999	\$
Total Unrestricted Net Assets:	\$692,363	\$117,970	\$44,134



# 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:	Murphysboro Township and Road & Bridge		
Unit Code:	039/110/01	County:	Jackson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,463,869		
Equalized Assessed Valuation:	\$110,653,978		
Population:	11,195		
Employees:			
Full Time:	8		
Part Time:	1		
Salaries Paid:	\$313,124		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,358,657	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$211	\$379	\$270
Revenue Collected During FY 15:	\$814,686	\$239,620	\$189,395
Expenditures During FY 15:	\$840,154	\$224,553	\$172,155
Per Capita Revenue:	\$73	\$255	\$195
Per Capita Expenditures:	\$75	\$236	\$180
Revenues over (under) Expenditures:	-\$25,468	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	277.71%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$2,333,189	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$208	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,067,245	\$146,999	\$
Total Unrestricted Net Assets:	\$1,265,944	\$117,970	\$44,134



# 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:	Na-Au-Say Township and Road & Bridge		
Unit Code:	047/070/01	County:	Kendall
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,770,475		
Equalized Assessed Valuation:	\$178,000,141		
Population:	1,672		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$87,327	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,293,230	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$773	\$379	\$270
Revenue Collected During FY 15:	\$648,016	\$239,620	\$189,395
Expenditures During FY 15:	\$829,807	\$224,553	\$172,155
Per Capita Revenue:	\$388	\$255	\$195
Per Capita Expenditures:	\$496	\$236	\$180
Revenues over (under) Expenditures:	-\$181,791	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	134.12%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,112,939	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$666	\$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:	\$923,932	\$146,999	\$
Total Unrestricted Net Assets:	\$189,007	\$117,970	\$44,134



# 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:	Nachusa Township and Road & Bridge		
Unit Code:	052/140/01	County:	Lee
Fiscal Year End:	4/1/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$84,709		
Equalized Assessed Valuation:	\$13,399,636		
Population:	610		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$25,049	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$45,325	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$74	\$379	\$270
Revenue Collected During FY 15:	\$154,398	\$239,620	\$189,395
Expenditures During FY 15:	\$146,693	\$224,553	\$172,155
Per Capita Revenue:	\$253	\$255	\$195
Per Capita Expenditures:	\$240	\$236	\$180
Revenues over (under) Expenditures:	\$7,705	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	36.15%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$53,030	\$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:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$53,030	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,300	\$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 Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Nameoki Township and Road & Bridge		
Unit Code:	057/160/01	County:	Madison
Fiscal Year End:	3/1/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,903,404		
Equalized Assessed Valuation:	\$94,501,414		
Population:	24,999		
Employees:			
	Full Time:	11	
	Part Time:	14	
	Salaries Paid:	\$558,520	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$772,345	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$31	\$128	\$63
Revenue Collected During FY 15:	\$1,152,624	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,098,579	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$46	\$124	\$65
Per Capita Expenditures:	\$44	\$104	\$61
Revenues over (under) Expenditures:	\$54,045	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	75.22%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$826,390	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$33	\$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:	\$549,998	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$276,392	\$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:	\$2,970	\$761,643	\$
Per Capita Debt:	\$	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Naperville Township and Road & Bridge		
Unit Code:	022/060/01	County:	Dupage
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,904,250		
Equalized Assessed Valuation:	\$3,641,617,546		
Population:	100,000		
Employees:			
Full Time:			20
Part Time:			11
Salaries Paid:			\$1,155,733

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,581,550	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$56	\$128	\$63
Revenue Collected During FY 15:	\$3,689,865	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$3,710,142	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$37	\$124	\$65
Per Capita Expenditures:	\$37	\$104	\$61
Revenues over (under) Expenditures:	-\$20,277	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	151.24%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$5,611,373	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$56	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,341,128	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,270,245	\$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:	Nashville Township and Road & Bridge		
Unit Code:	095/100/01	County:	Washington
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,195,243		
Equalized Assessed Valuation:	\$58,892,939		
Population:	3,676		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$54,021		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$980,317	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$267	\$379	\$270
Revenue Collected During FY 15:	\$232,199	\$239,620	\$189,395
Expenditures During FY 15:	\$151,718	\$224,553	\$172,155
Per Capita Revenue:	\$63	\$255	\$195
Per Capita Expenditures:	\$41	\$236	\$180
Revenues over (under) Expenditures:	\$80,481	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	699.19%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,060,798	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$289	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$1,060,798	\$117,970	\$44,134



# 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: **Nauvoo Township and Road & Bridge**

Unit Code: **034/130/01** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$488,721**

Equalized Assessed Valuation: **\$19,382,673**

Population: **1,149**

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:	\$240,066	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$209	\$379	\$270
Revenue Collected During FY 15:	\$448,214	\$239,620	\$189,395
Expenditures During FY 15:	\$404,810	\$224,553	\$172,155
Per Capita Revenue:	\$390	\$255	\$195
Per Capita Expenditures:	\$352	\$236	\$180
Revenues over (under) Expenditures:	\$43,404	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	70.03%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$283,470	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$247	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$283,390	\$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:	Nebraska Township and Road & Bridge		
Unit Code:	053/150/01	County:	Livingston
Fiscal Year End:	3/14/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$223,944		
Equalized Assessed Valuation:	\$28,087,827		
Population:	1,450		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$58,328		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$192,020	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$132	\$379	\$270
Revenue Collected During FY 15:	\$248,540	\$239,620	\$189,395
Expenditures During FY 15:	\$184,737	\$224,553	\$172,155
Per Capita Revenue:	\$171	\$255	\$195
Per Capita Expenditures:	\$127	\$236	\$180
Revenues over (under) Expenditures:	\$63,803	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	165.96%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$306,593	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$211	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$306,592	\$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: **Nelson Township and Road & Bridge**

Unit Code: 052/150/01 County: Lee

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$309,891

Equalized Assessed Valuation: \$18,208,158

Population: 874

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$2,403,394

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$315,878	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$361	\$379	\$270
Revenue Collected During FY 15:	\$103,146	\$239,620	\$189,395
Expenditures During FY 15:	\$115,254	\$224,553	\$172,155
Per Capita Revenue:	\$118	\$255	\$195
Per Capita Expenditures:	\$132	\$236	\$180
Revenues over (under) Expenditures:	-\$12,108	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	263.57%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$303,770	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$348	\$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:	\$20,000	\$146,999	\$
Total Unrestricted Net Assets:	\$32,770	\$117,970	\$44,134



# 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: **Neoga Township and Road & Bridge**

Unit Code: **018/040/01** County: **Cumberland**

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$612,770**

Equalized Assessed Valuation: **\$38,918,812**

Population: **3,318**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$61,211**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$255,939	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$77	\$379	\$270
Revenue Collected During FY 15:	\$326,369	\$239,620	\$189,395
Expenditures During FY 15:	\$262,089	\$224,553	\$172,155
Per Capita Revenue:	\$98	\$255	\$195
Per Capita Expenditures:	\$79	\$236	\$180
Revenues over (under) Expenditures:	\$64,280	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	122.18%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$320,220	\$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:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$295,465	\$146,999	\$
Total Unrestricted Net Assets:	\$24,755	\$117,970	\$44,134



# 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: **Neponset Township and Road & Bridge**

Unit Code: 006/180/01 County: Bureau

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$334,425

Equalized Assessed Valuation: \$12,178,000

Population: 734

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: \$42,589

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$144,592	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$197	\$379	\$270
Revenue Collected During FY 15:	\$159,851	\$239,620	\$189,395
Expenditures During FY 15:	\$155,800	\$224,553	\$172,155
Per Capita Revenue:	\$218	\$255	\$195
Per Capita Expenditures:	\$212	\$236	\$180
Revenues over (under) Expenditures:	\$4,051	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	95.41%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$148,643	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$203	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$160,642	\$71,097	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,000	\$41,603	\$
Per Capita Debt:	\$54	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: 032/130/01 County: Grundy

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$346,564

Equalized Assessed Valuation: \$21,579,331

Population: 500

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$48,960

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$285,162	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$570	\$379	\$270
Revenue Collected During FY 15:	\$241,522	\$239,620	\$189,395
Expenditures During FY 15:	\$262,154	\$224,553	\$172,155
Per Capita Revenue:	\$483	\$255	\$195
Per Capita Expenditures:	\$524	\$236	\$180
Revenues over (under) Expenditures:	-\$20,632	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	100.91%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$264,530	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$529	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$174,451	\$146,999	\$
Total Unrestricted Net Assets:	\$94,098	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Nevada Township and Road & Bridge	
Unit Code:	053/160/01	County: Livingston
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$316,147	
Equalized Assessed Valuation:	\$9,852,262	
Population:	180	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$31,555

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$256,036	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,422	\$379	\$270
Revenue Collected During FY 15:	\$231,864	\$239,620	\$189,395
Expenditures During FY 15:	\$255,644	\$224,553	\$172,155
Per Capita Revenue:	\$1,288	\$255	\$195
Per Capita Expenditures:	\$1,420	\$236	\$180
Revenues over (under) Expenditures:	-\$23,780	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	111.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$284,653	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,581	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$209,956	\$146,999	\$
Total Unrestricted Net Assets:	\$74,697	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,100	\$41,603	\$
Per Capita Debt:	\$223	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	New Athens Township and Road & Bridge		
Unit Code:	088/140/01	County:	St. Clair
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$863,766		
Equalized Assessed Valuation:	\$39,093,759		
Population:	2,660		
Employees:			
	Full Time:		
	Part Time:	23	
	Salaries Paid:	\$74,234	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$977,970	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$368	\$379	\$270
Revenue Collected During FY 15:	\$221,019	\$239,620	\$189,395
Expenditures During FY 15:	\$341,723	\$224,553	\$172,155
Per Capita Revenue:	\$83	\$255	\$195
Per Capita Expenditures:	\$128	\$236	\$180
Revenues over (under) Expenditures:	-\$120,704	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	250.87%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$857,266	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$322	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$848,055	\$29,665	\$
Total Unreserved Funds:	\$802,100	\$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:	New Berlin Township and Road & Bridge	
Unit Code:	083/200/01	County: Sangamon
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$279,296	
Equalized Assessed Valuation:	\$27,721,274	
Population:	1,500	
Employees:		
Full Time:		
Part Time:	10	
Salaries Paid:	\$43,624	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$157,177	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$105	\$379	\$270
Revenue Collected During FY 15:	\$244,512	\$239,620	\$189,395
Expenditures During FY 15:	\$196,163	\$224,553	\$172,155
Per Capita Revenue:	\$163	\$255	\$195
Per Capita Expenditures:	\$131	\$236	\$180
Revenues over (under) Expenditures:	\$48,349	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	104.77%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$205,526	\$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:	\$95,328	\$146,999	\$
Total Unrestricted Net Assets:	\$110,198	\$117,970	\$44,134



# 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:	New Boston Township and Road & Bridge		
Unit Code:	066/080/01	County:	Mercer
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$263,470		
Equalized Assessed Valuation:	\$14,438,225		
Population:	1,207		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$46,913		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$328,198	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$272	\$379	\$270
Revenue Collected During FY 15:	\$143,471	\$239,620	\$189,395
Expenditures During FY 15:	\$110,679	\$224,553	\$172,155
Per Capita Revenue:	\$119	\$255	\$195
Per Capita Expenditures:	\$92	\$236	\$180
Revenues over (under) Expenditures:	\$32,792	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	326.16%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$360,990	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$299	\$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:	\$254,064	\$146,999	\$
Total Unrestricted Net Assets:	\$106,926	\$117,970	\$44,134



# 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:	New Douglas Township and Road & Bridge		
Unit Code:	057/170/01	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$288,440		
Equalized Assessed Valuation:	\$7,078,140		
Population:	509		
Employees:			
	Full Time:		
	Part Time:	18	
	Salaries Paid:	\$42,334	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$202,674	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$398	\$379	\$270
Revenue Collected During FY 15:	\$214,716	\$239,620	\$189,395
Expenditures During FY 15:	\$131,296	\$224,553	\$172,155
Per Capita Revenue:	\$422	\$255	\$195
Per Capita Expenditures:	\$258	\$236	\$180
Revenues over (under) Expenditures:	\$83,420	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	217.90%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$286,094	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$562	\$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:	\$117,976	\$146,999	\$
Total Unrestricted Net Assets:	\$110,076	\$117,970	\$44,134



# 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:	New Haven Township and Road & Bridge		
Unit Code:	030/060/01	County:	Gallatin
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$108,700		
Equalized Assessed Valuation:	\$4,109,744		
Population:	417		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$14,117	

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:	\$108,923	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$261	\$379	\$270
Revenue Collected During FY 15:	\$39,293	\$239,620	\$189,395
Expenditures During FY 15:	\$36,583	\$224,553	\$172,155
Per Capita Revenue:	\$94	\$255	\$195
Per Capita Expenditures:	\$88	\$236	\$180
Revenues over (under) Expenditures:	\$2,710	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	305.15%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$111,633	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$268	\$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:	\$96,607	\$117,970	\$44,134



# 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:	New Lenox Township and Road & Bridge		
Unit Code:	099/140/01	County:	Will
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,257,166		
Equalized Assessed Valuation:	\$1,274,974,571		
Population:	40,270		
Employees:			
	Full Time:	14	
	Part Time:	12	
	Salaries Paid:	\$954,153	

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:	\$4,132,703	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$103	\$128	\$63
Revenue Collected During FY 15:	\$3,353,467	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$3,283,465	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$83	\$124	\$65
Per Capita Expenditures:	\$82	\$104	\$61
Revenues over (under) Expenditures:	\$70,002	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	149.92%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$4,922,705	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$122	\$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:	\$5,491,276	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$499,610	\$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:	\$2,399,246	\$761,643	\$
Per Capita Debt:	\$60	\$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:	New Salem Township and Road & Bridge		
Unit Code:	062/130/01	County:	Mcdonough
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$348,880		
Equalized Assessed Valuation:	\$17,447,518		
Population:	474		
Employees:			
Full Time:	1		
Part Time:	3		
Salaries Paid:	\$68,557		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$233,819	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$493	\$379	\$270
Revenue Collected During FY 15:	\$258,512	\$239,620	\$189,395
Expenditures During FY 15:	\$233,215	\$224,553	\$172,155
Per Capita Revenue:	\$545	\$255	\$195
Per Capita Expenditures:	\$492	\$236	\$180
Revenues over (under) Expenditures:	\$25,297	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	111.11%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$259,116	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$547	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$259,116	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$47,978	\$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: **New Salem Township and Road & Bridge**

Unit Code: **075/170/01** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$227,909**

Equalized Assessed Valuation: **\$8,583,668**

Population: **651**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$40,502**

**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:	\$121,087	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$186	\$379	\$270
Revenue Collected During FY 15:	\$121,752	\$239,620	\$189,395
Expenditures During FY 15:	\$131,397	\$224,553	\$172,155
Per Capita Revenue:	\$187	\$255	\$195
Per Capita Expenditures:	\$202	\$236	\$180
Revenues over (under) Expenditures:	-\$9,645	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	86.83%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$114,093	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$175	\$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:	\$110,593	\$146,999	\$
Total Unrestricted Net Assets:	\$3,500	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$37,242	\$41,603	\$
Per Capita Debt:	\$57	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,005,679	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$35	\$128	\$63
Revenue Collected During FY 15:	\$2,557,466	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,769,545	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$45	\$124	\$65
Per Capita Expenditures:	\$49	\$104	\$61
Revenues over (under) Expenditures:	-\$212,079	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	64.76%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,793,600	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$32	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$661,251	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,132,349	\$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: **Newburg Township and Road & Bridge**

Unit Code: **075/160/01** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$232,907**

Equalized Assessed Valuation: **\$16,534,710**

Population: **4,300**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$45,024**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$108,103	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$25	\$379	\$270
Revenue Collected During FY 15:	\$132,602	\$239,620	\$189,395
Expenditures During FY 15:	\$132,567	\$224,553	\$172,155
Per Capita Revenue:	\$31	\$255	\$195
Per Capita Expenditures:	\$31	\$236	\$180
Revenues over (under) Expenditures:	\$35	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	75.51%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$100,106	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$23	\$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:	\$58,072	\$146,999	\$
Total Unrestricted Net Assets:	\$41,404	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$53,722	\$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: **Newcomb Township and Road & Bridge**

Unit Code: 010/160/01 County: Champaign

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$1,140,144

Equalized Assessed Valuation: \$40,144,366

Population: 1,349

Employees:

    Full Time: 3

    Part Time: 5

    Salaries Paid: \$145,790

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$639,953	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$474	\$379	\$270
Revenue Collected During FY 15:	\$442,382	\$239,620	\$189,395
Expenditures During FY 15:	\$296,618	\$224,553	\$172,155
Per Capita Revenue:	\$328	\$255	\$195
Per Capita Expenditures:	\$220	\$236	\$180
Revenues over (under) Expenditures:	\$145,764	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	264.89%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$785,717	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$582	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$785,717	\$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:	Newell Township and Road & Bridge		
Unit Code:	092/130/01	County:	Vermilion
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,354,900		
Equalized Assessed Valuation:	\$179,617,407		
Population:	13,969		
Employees:			
Full Time:	7		
Part Time:	14		
Salaries Paid:	\$344,919		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,214,094	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$87	\$379	\$270
Revenue Collected During FY 15:	\$773,808	\$239,620	\$189,395
Expenditures During FY 15:	\$870,715	\$224,553	\$172,155
Per Capita Revenue:	\$55	\$255	\$195
Per Capita Expenditures:	\$62	\$236	\$180
Revenues over (under) Expenditures:	-\$96,907	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	147.82%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,287,061	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$92	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,023,191	\$146,999	\$
Total Unrestricted Net Assets:	\$263,870	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$282,130	\$41,603	\$
Per Capita Debt:	\$20	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Newman Township and Road & Bridge		
Unit Code:	021/070/01	County:	Douglas
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$484,100		
Equalized Assessed Valuation:	\$18,961,413		
Population:	857		
Employees:			
	Full Time:	1	
	Part Time:	15	
	Salaries Paid:	\$62,662	

#### 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:	\$569,198	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$664	\$379	\$270
Revenue Collected During FY 15:	\$410,667	\$239,620	\$189,395
Expenditures During FY 15:	\$351,806	\$224,553	\$172,155
Per Capita Revenue:	\$479	\$255	\$195
Per Capita Expenditures:	\$411	\$236	\$180
Revenues over (under) Expenditures:	\$58,861	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	178.52%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$628,059	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$733	\$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:	\$103,187	\$146,999	\$
Total Unrestricted Net Assets:	\$524,872	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$53,644	\$41,603	\$
Per Capita Debt:	\$63	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: **009/070/01** County: **Cass**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$43,755**

Equalized Assessed Valuation: **\$2,317,551**

Population: **64**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$9,010**

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$54,815	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$856	\$379	\$270
Revenue Collected During FY 15:	\$47,218	\$239,620	\$189,395
Expenditures During FY 15:	\$28,633	\$224,553	\$172,155
Per Capita Revenue:	\$738	\$255	\$195
Per Capita Expenditures:	\$447	\$236	\$180
Revenues over (under) Expenditures:	\$18,585	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	256.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$73,400	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,147	\$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:	\$64,564	\$146,999	\$
Total Unrestricted Net Assets:	\$8,836	\$117,970	\$44,134



# 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:	Newport Township and Road & Bridge	
Unit Code:	049/110/01	County: Lake
Fiscal Year End:	2/28/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,150,365	
Equalized Assessed Valuation:	\$191,472,209	
Population:	5,227	
Employees:		
Full Time:	6	
Part Time:	9	
Salaries Paid:	\$204,280	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,367,750	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$262	\$379	\$270
Revenue Collected During FY 15:	\$227,527	\$239,620	\$189,395
Expenditures During FY 15:	\$630,015	\$224,553	\$172,155
Per Capita Revenue:	\$44	\$255	\$195
Per Capita Expenditures:	\$121	\$236	\$180
Revenues over (under) Expenditures:	-\$402,488	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	153.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$965,262	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$185	\$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:	\$911,589	\$146,999	\$
Total Unrestricted Net Assets:	\$53,673	\$117,970	\$44,134



# 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:	Newton Township and Road & Bridge		
Unit Code:	098/160/01	County:	Whiteside
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$174,600		
Equalized Assessed Valuation:	\$10,990,156		
Population:	450		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$39,430	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$102,095	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$227	\$379	\$270
Revenue Collected During FY 15:	\$165,083	\$239,620	\$189,395
Expenditures During FY 15:	\$160,344	\$224,553	\$172,155
Per Capita Revenue:	\$367	\$255	\$195
Per Capita Expenditures:	\$356	\$236	\$180
Revenues over (under) Expenditures:	\$4,739	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	66.63%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$106,834	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$237	\$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:	\$106,834	\$117,970	\$44,134



# 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:	Newtown Township and Road & Bridge		
Unit Code:	053/170/01	County:	Livingston
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$418,983		
Equalized Assessed Valuation:	\$14,843,611		
Population:	733		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$40,482		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$442,568	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$604	\$379	\$270
Revenue Collected During FY 15:	\$211,300	\$239,620	\$189,395
Expenditures During FY 15:	\$128,260	\$224,553	\$172,155
Per Capita Revenue:	\$288	\$255	\$195
Per Capita Expenditures:	\$175	\$236	\$180
Revenues over (under) Expenditures:	\$83,040	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	394.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$505,608	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$690	\$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:	\$163,824	\$146,999	\$
Total Unrestricted Net Assets:	\$341,784	\$117,970	\$44,134



# 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: **Niantic Township and Road & Bridge**

Unit Code: 055/120/01 County: Macon

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$144,000

Equalized Assessed Valuation: \$19,069,772

Population: 842

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$32,000

**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:	\$186,522	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$222	\$379	\$270
Revenue Collected During FY 15:	\$140,816	\$239,620	\$189,395
Expenditures During FY 15:	\$138,793	\$224,553	\$172,155
Per Capita Revenue:	\$167	\$255	\$195
Per Capita Expenditures:	\$165	\$236	\$180
Revenues over (under) Expenditures:	\$2,023	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	135.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$188,545	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$224	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$138,374	\$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:	\$23,647	\$41,603	\$
Per Capita Debt:	\$28	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,575,323	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$45	\$128	\$63
Revenue Collected During FY 15:	\$2,381,021	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,683,372	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$23	\$124	\$65
Per Capita Expenditures:	\$17	\$104	\$61
Revenues over (under) Expenditures:	\$697,649	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	313.24%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$5,272,972	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$52	\$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:	\$329,630	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$4,943,342	\$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:	Nilwood Township and Road & Bridge		
Unit Code:	056/150/01	County:	Macoupin
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$264,828		
Equalized Assessed Valuation:	\$11,525,744		
Population:	2,000		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$45,138	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$123,373	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$62	\$379	\$270
Revenue Collected During FY 15:	\$153,625	\$239,620	\$189,395
Expenditures During FY 15:	\$144,085	\$224,553	\$172,155
Per Capita Revenue:	\$77	\$255	\$195
Per Capita Expenditures:	\$72	\$236	\$180
Revenues over (under) Expenditures:	\$9,540	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	92.25%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$132,913	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$66	\$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:	\$111,436	\$146,999	\$
Total Unrestricted Net Assets:	\$21,477	\$117,970	\$44,134



# 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: Nixon Township and Road & Bridge

Unit Code: 020/060/01 County: Dewitt

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$184,482

Equalized Assessed Valuation: \$12,732,414

Population: 579

Employees:

Full Time: 2

Part Time: 1

Salaries Paid: \$53,264

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$69,514	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$120	\$379	\$270
Revenue Collected During FY 15:	\$166,520	\$239,620	\$189,395
Expenditures During FY 15:	\$138,122	\$224,553	\$172,155
Per Capita Revenue:	\$288	\$255	\$195
Per Capita Expenditures:	\$239	\$236	\$180
Revenues over (under) Expenditures:	\$28,398	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	70.89%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$97,912	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$169	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$97,912	\$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:	\$22,509	\$41,603	\$
Per Capita Debt:	\$39	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Noble Township and Road & Bridge

Unit Code: 080/070/01 County: Richland

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$90,002

Equalized Assessed Valuation: \$14,000,161

Population: 864

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$49,967

#### Blended Component Units

Number Submitted = 2

Noble Township

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$126,461	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$146	\$379	\$270
Revenue Collected During FY 15:	\$211,942	\$239,620	\$189,395
Expenditures During FY 15:	\$218,799	\$224,553	\$172,155
Per Capita Revenue:	\$245	\$255	\$195
Per Capita Expenditures:	\$253	\$236	\$180
Revenues over (under) Expenditures:	-\$6,857	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	54.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$119,604	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$138	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$80,901	\$117,970	\$44,134



# 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:	Nokomis Township and Road & Bridge		
Unit Code:	068/100/01	County:	Montgomery
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,006,078		
Equalized Assessed Valuation:	\$24,476,751		
Population:	2,939		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$97,855		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$668,712	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$228	\$379	\$270
Revenue Collected During FY 15:	\$350,561	\$239,620	\$189,395
Expenditures During FY 15:	\$279,153	\$224,553	\$172,155
Per Capita Revenue:	\$119	\$255	\$195
Per Capita Expenditures:	\$95	\$236	\$180
Revenues over (under) Expenditures:	\$71,408	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	265.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$740,120	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$252	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$633,143	\$146,999	\$
Total Unrestricted Net Assets:	\$106,977	\$117,970	\$44,134



# 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: **Nora Township and Road & Bridge**

Unit Code: **043/110/01** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$326,520**

Equalized Assessed Valuation: **\$9,227,910**

Population: **370**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$27,480**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$161,024	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$435	\$379	\$270
Revenue Collected During FY 15:	\$197,051	\$239,620	\$189,395
Expenditures During FY 15:	\$268,219	\$224,553	\$172,155
Per Capita Revenue:	\$533	\$255	\$195
Per Capita Expenditures:	\$725	\$236	\$180
Revenues over (under) Expenditures:	-\$71,168	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	68.92%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$184,856	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$500	\$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:	\$148,991	\$146,999	\$
Total Unrestricted Net Assets:	\$33,309	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$186,906	\$41,603	\$
Per Capita Debt:	\$505	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Normal Township and Road & Bridge		
Unit Code:	064/250/01	County:	Mclean
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,532,875		
Equalized Assessed Valuation:	\$813,178,040		
Population:	54,664		
Employees:			
Full Time:			8
Part Time:			12
Salaries Paid:			\$523,485

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,180,888	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$58	\$128	\$63
Revenue Collected During FY 15:	\$2,324,429	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$2,195,882	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$43	\$124	\$65
Per Capita Expenditures:	\$40	\$104	\$61
Revenues over (under) Expenditures:	\$128,547	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	150.71%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,309,435	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$61	\$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:	\$3,309,435	\$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:	Norman Township and Road & Bridge		
Unit Code:	032/140/01	County:	Grundy
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$189,803		
Equalized Assessed Valuation:	\$15,831,903		
Population:	225		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$26,671	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$218,779	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$972	\$379	\$270
Revenue Collected During FY 15:	\$139,028	\$239,620	\$189,395
Expenditures During FY 15:	\$110,804	\$224,553	\$172,155
Per Capita Revenue:	\$618	\$255	\$195
Per Capita Expenditures:	\$492	\$236	\$180
Revenues over (under) Expenditures:	\$28,224	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	222.92%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$247,003	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,098	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$193,356	\$29,665	\$
Total Unreserved Funds:	\$53,647	\$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:	\$133,300	\$41,603	\$
Per Capita Debt:	\$592	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: **030/070/01** County: **Gallatin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$119,782**

Equalized Assessed Valuation: **\$7,761,417**

Population: **550**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$31,590**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$63,160	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$115	\$379	\$270
Revenue Collected During FY 15:	\$78,580	\$239,620	\$189,395
Expenditures During FY 15:	\$71,839	\$224,553	\$172,155
Per Capita Revenue:	\$143	\$255	\$195
Per Capita Expenditures:	\$131	\$236	\$180
Revenues over (under) Expenditures:	\$6,741	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	97.30%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$69,901	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$127	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$69,901	\$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:	North Henderson Township and Road & Bridge	
Unit Code:	066/090/01	County: Mercer
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$164,935	
Equalized Assessed Valuation:	\$10,239,291	
Population:	421	
Employees:		
Full Time:	1	
Part Time:	6	
Salaries Paid:	\$38,110	

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:	\$177,087	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$421	\$379	\$270
Revenue Collected During FY 15:	\$119,716	\$239,620	\$189,395
Expenditures During FY 15:	\$145,973	\$224,553	\$172,155
Per Capita Revenue:	\$284	\$255	\$195
Per Capita Expenditures:	\$347	\$236	\$180
Revenues over (under) Expenditures:	-\$26,257	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	103.33%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$150,830	\$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:	\$101,715	\$146,999	\$
Total Unrestricted Net Assets:	\$49,115	\$117,970	\$44,134



# 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:	North Litchfield Township and Road & Bridge		
Unit Code:	068/110/01	County:	Montgomery
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$575,600		
Equalized Assessed Valuation:	\$78,622,605		
Population:	5,135		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$115,619	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$285,864	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$56	\$379	\$270
Revenue Collected During FY 15:	\$481,990	\$239,620	\$189,395
Expenditures During FY 15:	\$503,663	\$224,553	\$172,155
Per Capita Revenue:	\$94	\$255	\$195
Per Capita Expenditures:	\$98	\$236	\$180
Revenues over (under) Expenditures:	-\$21,673	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	52.45%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$264,191	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$51	\$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:	\$264,177	\$117,970	\$44,134



# 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:	North Muddy Township and Road & Bridge		
Unit Code:	040/060/01	County:	Jasper
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$243,367		
Equalized Assessed Valuation:	\$10,542,528		
Population:	831		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$76,080		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$185,706	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$223	\$379	\$270
Revenue Collected During FY 15:	\$253,241	\$239,620	\$189,395
Expenditures During FY 15:	\$235,784	\$224,553	\$172,155
Per Capita Revenue:	\$305	\$255	\$195
Per Capita Expenditures:	\$284	\$236	\$180
Revenues over (under) Expenditures:	\$17,457	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	86.16%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$203,163	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$244	\$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:	\$203,163	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1	\$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: **North Okaw Township and Road & Bridge**

Unit Code: 015/090/01 County: Coles

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$422,835

Equalized Assessed Valuation: \$22,383,434

Population: 983

Employees:

    Full Time: 2

    Part Time: 8

    Salaries Paid: \$62,390

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$101,004	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$103	\$379	\$270
Revenue Collected During FY 15:	\$323,729	\$239,620	\$189,395
Expenditures During FY 15:	\$368,152	\$224,553	\$172,155
Per Capita Revenue:	\$329	\$255	\$195
Per Capita Expenditures:	\$375	\$236	\$180
Revenues over (under) Expenditures:	-\$44,423	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	42.53%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$156,581	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$159	\$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:	\$120,796	\$146,999	\$
Total Unrestricted Net Assets:	-\$64,215	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$100,000	\$41,603	\$
Per Capita Debt:	\$102	\$33	\$
General Obligation Debt over EAV:	0.45%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: 056/160/01 County: Macoupin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$212,359

Equalized Assessed Valuation: \$18,088,467

Population: 850

Employees:

    Full Time: 1

    Part Time: 4

    Salaries Paid: \$42,730

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$537,747	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$633	\$379	\$270
Revenue Collected During FY 15:	\$218,646	\$239,620	\$189,395
Expenditures During FY 15:	\$212,359	\$224,553	\$172,155
Per Capita Revenue:	\$257	\$255	\$195
Per Capita Expenditures:	\$250	\$236	\$180
Revenues over (under) Expenditures:	\$6,287	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	256.19%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$544,034	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$640	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$441,385	\$29,665	\$
Total Unreserved Funds:	\$102,575	\$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: **North Palmyra Township and Road & Bridge**

Unit Code: **056/170/01** County: **Macoupin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$485,278**

Equalized Assessed Valuation: **\$13,985,463**

Population: **895**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$49,136**

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$383,939	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$429	\$379	\$270
Revenue Collected During FY 15:	\$163,467	\$239,620	\$189,395
Expenditures During FY 15:	\$160,576	\$224,553	\$172,155
Per Capita Revenue:	\$183	\$255	\$195
Per Capita Expenditures:	\$179	\$236	\$180
Revenues over (under) Expenditures:	\$2,891	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	240.90%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$386,830	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$432	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$135,252	\$29,665	\$
Total Unreserved Funds:	\$251,652	\$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: **Northeast Township and Road & Bridge**

Unit Code: 001/180/01 County: Adams

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$381,557

Equalized Assessed Valuation: \$14,899,183

Population: 998

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$7,116

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$122,441	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$123	\$379	\$270
Revenue Collected During FY 15:	\$129,917	\$239,620	\$189,395
Expenditures During FY 15:	\$110,641	\$224,553	\$172,155
Per Capita Revenue:	\$130	\$255	\$195
Per Capita Expenditures:	\$111	\$236	\$180
Revenues over (under) Expenditures:	\$19,276	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	128.09%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$141,717	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$142	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$71,808	\$29,665	\$
Total Unreserved Funds:	\$69,908	\$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: **Northern Township and Road & Bridge**

Unit Code: 028/100/01 County: Franklin

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$131,072

Equalized Assessed Valuation: \$5,749,878

Population: 458

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: \$40,430

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$49,847	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$109	\$379	\$270
Revenue Collected During FY 15:	\$118,855	\$239,620	\$189,395
Expenditures During FY 15:	\$117,879	\$224,553	\$172,155
Per Capita Revenue:	\$260	\$255	\$195
Per Capita Expenditures:	\$257	\$236	\$180
Revenues over (under) Expenditures:	\$976	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	43.11%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$50,823	\$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:	\$22,146	\$146,999	\$
Total Unrestricted Net Assets:	\$28,584	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$28,573	\$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 Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Northfield Township and Road & Bridge		
Unit Code:	016/150/01	County:	Cook
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,656,065		
Equalized Assessed Valuation:	\$4,721,818,968		
Population:	85,102		
Employees:			
Full Time:	16		
Part Time:	10		
Salaries Paid:	\$1,179,459		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,762,826	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$44	\$128	\$63
Revenue Collected During FY 15:	\$3,647,298	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$4,908,229	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$43	\$124	\$65
Per Capita Expenditures:	\$58	\$104	\$61
Revenues over (under) Expenditures:	-\$1,260,931	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	78.82%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,868,895	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$45	\$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:	\$2,322,021	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,546,874	\$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:	\$4,123,771	\$570,882	\$
Per Capita Beginning Retained Earnings for FY 15:	\$48	\$20	\$
Revenue Collected During FY 15:	\$448,665	\$109,954	\$
Expenditures During FY 15:	\$282,020	\$93,740	\$
Per Capita Revenue:	\$5	\$3	\$
Per Capita Expenditures:	\$3	\$3	\$
Operating Income (loss):	\$166,645	\$16,214	\$
Ratio of Retained Earnings to Expenditures:	1521.32%	57.06%	0.00%
Ending Retained Earnings for FY 15:	\$4,290,416	\$607,060	\$
Per Capita Ending Retained Earnings:	\$50	\$22	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Northville Township and Road & Bridge		
Unit Code:	050/230/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,326,355		
Equalized Assessed Valuation:	\$149,265,136		
Population:	7,410		
Employees:			
	Full Time:		
	Part Time:	17	
	Salaries Paid:	\$132,587	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$760,096	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$103	\$379	\$270
Revenue Collected During FY 15:	\$611,068	\$239,620	\$189,395
Expenditures During FY 15:	\$694,243	\$224,553	\$172,155
Per Capita Revenue:	\$82	\$255	\$195
Per Capita Expenditures:	\$94	\$236	\$180
Revenues over (under) Expenditures:	-\$83,175	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	129.15%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$896,631	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$121	\$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:	\$789,945	\$146,999	\$
Total Unrestricted Net Assets:	\$106,686	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$72,000	\$41,603	\$
Per Capita Debt:	\$10	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Norton Township and Road & Bridge		
Unit Code:	046/090/01	County:	Kankakee
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$287,111		
Equalized Assessed Valuation:	\$21,753,790		
Population:	1,057		
Employees:			
Full Time:			1
Part Time:			11
Salaries Paid:			\$54,092

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$311,145	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$294	\$379	\$270
Revenue Collected During FY 15:	\$210,382	\$239,620	\$189,395
Expenditures During FY 15:	\$139,963	\$224,553	\$172,155
Per Capita Revenue:	\$199	\$255	\$195
Per Capita Expenditures:	\$132	\$236	\$180
Revenues over (under) Expenditures:	\$70,419	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	272.62%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$381,564	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$361	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$381,564	\$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:	\$30,000	\$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:	Norwood Park Township and Road & Bridge		
Unit Code:	016/160/01	County:	Cook
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,195,020		
Equalized Assessed Valuation:	\$744,856,012		
Population:	26,385		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$2,612,000		

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:	\$1,511,444	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$57	\$379	\$270
Revenue Collected During FY 15:	\$602,273	\$239,620	\$189,395
Expenditures During FY 15:	\$751,174	\$224,553	\$172,155
Per Capita Revenue:	\$23	\$255	\$195
Per Capita Expenditures:	\$28	\$236	\$180
Revenues over (under) Expenditures:	-\$148,901	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	181.39%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,362,543	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$52	\$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:	\$1,362,543	\$117,970	\$44,134



# 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:	Nunda Township and Road & Bridge		
Unit Code:	063/140/01	County:	Mchenry
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,833,819		
Equalized Assessed Valuation:	\$971,097,644		
Population:	37,844		
Employees:			
Full Time:	23		
Part Time:	7		
Salaries Paid:	\$1,483,559		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,081,753	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$29	\$128	\$63
Revenue Collected During FY 15:	\$4,453,125	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$4,368,396	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$118	\$124	\$65
Per Capita Expenditures:	\$115	\$104	\$61
Revenues over (under) Expenditures:	\$84,729	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	26.70%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,166,482	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$31	\$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:	\$334,664	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$804,140	\$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:	\$365,797	\$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 RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**TOWNSHIPS: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Oak Park Township**

Unit Code: **016/170/01** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,073,056**

Equalized Assessed Valuation: **\$1,369,216,060**

Population: **52,066**

Employees:

**Full Time:** **33**

**Part Time:** **18**

**Salaries Paid:** **\$2,328,307**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$3,236,292	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$62	\$128	\$63
Revenue Collected During FY 15:	\$5,948,622	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$5,900,263	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$114	\$124	\$65
Per Capita Expenditures:	\$113	\$104	\$61
Revenues over (under) Expenditures:	\$48,359	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	55.67%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,284,651	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$63	\$148	\$65

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,727,166	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,380,832	\$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:	Oakdale Township and Road & Bridge	
Unit Code:	095/110/01	County: Washington
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$281,375	
Equalized Assessed Valuation:	\$8,043,330	
Population:	594	
Employees:		
	Full Time:	
	Part Time:	14
	Salaries Paid:	\$20,715

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$223,891	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$377	\$379	\$270
Revenue Collected During FY 15:	\$77,515	\$239,620	\$189,395
Expenditures During FY 15:	\$79,661	\$224,553	\$172,155
Per Capita Revenue:	\$130	\$255	\$195
Per Capita Expenditures:	\$134	\$236	\$180
Revenues over (under) Expenditures:	-\$2,146	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	278.36%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$221,745	\$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:	\$194,500	\$146,999	\$
Total Unrestricted Net Assets:	\$27,245	\$117,970	\$44,134



# 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:	Oakland Township and Road & Bridge		
Unit Code:	084/110/01	County:	Schuyler
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$102,374		
Equalized Assessed Valuation:	\$4,004,609		
Population:	135		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$24,650	

#### 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:	\$127,769	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$946	\$379	\$270
Revenue Collected During FY 15:	\$86,114	\$239,620	\$189,395
Expenditures During FY 15:	\$125,009	\$224,553	\$172,155
Per Capita Revenue:	\$638	\$255	\$195
Per Capita Expenditures:	\$926	\$236	\$180
Revenues over (under) Expenditures:	-\$38,895	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	71.09%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$88,874	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$658	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$127,769	\$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:	Oakley Township and Road & Bridge		
Unit Code:	055/130/01	County:	Macon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$449,926		
Equalized Assessed Valuation:	\$25,797,535		
Population:	1,082		
Employees:			
	Full Time:	1	
	Part Time:	12	
	Salaries Paid:	\$88,235	

#### 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:	\$445,601	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$412	\$379	\$270
Revenue Collected During FY 15:	\$388,941	\$239,620	\$189,395
Expenditures During FY 15:	\$365,089	\$224,553	\$172,155
Per Capita Revenue:	\$359	\$255	\$195
Per Capita Expenditures:	\$337	\$236	\$180
Revenues over (under) Expenditures:	\$23,852	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	128.59%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$469,453	\$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:	\$330,759	\$146,999	\$
Total Unrestricted Net Assets:	\$138,695	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 092/140/01 County: Vermilion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$744,233

Equalized Assessed Valuation: \$47,043,155

Population: 4,203

Employees:

    Full Time: 3

    Part Time: 6

    Salaries Paid: \$107,737

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$647,891	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$154	\$379	\$270
Revenue Collected During FY 15:	\$486,491	\$239,620	\$189,395
Expenditures During FY 15:	\$466,699	\$224,553	\$172,155
Per Capita Revenue:	\$116	\$255	\$195
Per Capita Expenditures:	\$111	\$236	\$180
Revenues over (under) Expenditures:	\$19,792	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	143.07%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$667,683	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$159	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$667,683	\$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:	Oblong Township and Road & Bridge		
Unit Code:	017/070/01	County:	Crawford
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$699,050		
Equalized Assessed Valuation:	\$30,311,497		
Population:	2,789		
Employees:			
Full Time:	3		
Part Time:	10		
Salaries Paid:	\$104,423		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$642,843	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$230	\$379	\$270
Revenue Collected During FY 15:	\$417,785	\$239,620	\$189,395
Expenditures During FY 15:	\$337,526	\$224,553	\$172,155
Per Capita Revenue:	\$150	\$255	\$195
Per Capita Expenditures:	\$121	\$236	\$180
Revenues over (under) Expenditures:	\$80,259	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	214.24%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$723,102	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$259	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$723,102	\$117,970	\$44,134



# 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:	Oconee Township and Road & Bridge	
Unit Code:	086/110/01	County: Shelby
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$180,575	
Equalized Assessed Valuation:	\$14,721,081	
Population:	848	
Employees:		
	Full Time:	
	Part Time:	12
	Salaries Paid:	\$54,656

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$95,587	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$113	\$379	\$270
Revenue Collected During FY 15:	\$200,981	\$239,620	\$189,395
Expenditures During FY 15:	\$163,523	\$224,553	\$172,155
Per Capita Revenue:	\$237	\$255	\$195
Per Capita Expenditures:	\$193	\$236	\$180
Revenues over (under) Expenditures:	\$37,458	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	81.36%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$133,045	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$157	\$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:	\$114,797	\$146,999	\$
Total Unrestricted Net Assets:	\$18,248	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$74,356	\$41,603	\$
Per Capita Debt:	\$88	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: 053/180/01 County: Livingston

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$329,120

Equalized Assessed Valuation: \$28,108,920

Population: 1,044

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$44,567

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$417,272	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$400	\$379	\$270
Revenue Collected During FY 15:	\$147,571	\$239,620	\$189,395
Expenditures During FY 15:	\$124,698	\$224,553	\$172,155
Per Capita Revenue:	\$141	\$255	\$195
Per Capita Expenditures:	\$119	\$236	\$180
Revenues over (under) Expenditures:	\$22,873	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	352.97%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$440,145	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$422	\$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:	\$327,802	\$146,999	\$
Total Unrestricted Net Assets:	\$112,346	\$117,970	\$44,134



# 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:	Odin Township and Road & Bridge		
Unit Code:	058/090/01	County:	Marion
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$219,900		
Equalized Assessed Valuation:	\$12,233,954		
Population:	1,722		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$36,549	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$168,847	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$98	\$379	\$270
Revenue Collected During FY 15:	\$110,728	\$239,620	\$189,395
Expenditures During FY 15:	\$102,303	\$224,553	\$172,155
Per Capita Revenue:	\$64	\$255	\$195
Per Capita Expenditures:	\$59	\$236	\$180
Revenues over (under) Expenditures:	\$8,425	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	173.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$177,272	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$103	\$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:	\$144,806	\$146,999	\$
Total Unrestricted Net Assets:	\$32,466	\$117,970	\$44,134



# 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:	O'Fallon Township and Road & Bridge		
Unit Code:	088/150/01	County:	St. Clair
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$3,376,200		
Equalized Assessed Valuation:	\$513,936,030		
Population:	26,053		
Employees:			
Full Time:	12		
Part Time:	12		
Salaries Paid:	\$361,807		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,828,271	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$70	\$128	\$63
Revenue Collected During FY 15:	\$1,652,881	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,355,945	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$63	\$124	\$65
Per Capita Expenditures:	\$52	\$104	\$61
Revenues over (under) Expenditures:	\$296,936	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	156.73%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,125,207	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$82	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,992,419	\$32,868	\$
Total Unreserved Funds:	\$132,786	\$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:	\$	\$1,469,039	\$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: **Ogden Township and Road & Bridge**

Unit Code: 010/170/01 County: Champaign

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$1,025,797

Equalized Assessed Valuation: \$40,185,077

Population: 1,601

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$80,051

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$691,209	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$432	\$379	\$270
Revenue Collected During FY 15:	\$299,089	\$239,620	\$189,395
Expenditures During FY 15:	\$373,251	\$224,553	\$172,155
Per Capita Revenue:	\$187	\$255	\$195
Per Capita Expenditures:	\$233	\$236	\$180
Revenues over (under) Expenditures:	-\$74,162	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	165.32%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$617,047	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$385	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$617,047	\$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:	Ohio Township and Road & Bridge		
Unit Code:	006/190/01	County:	Bureau
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$419,450		
Equalized Assessed Valuation:	\$27,912,226		
Population:	897		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$38,866		

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:	\$370,722	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$413	\$379	\$270
Revenue Collected During FY 15:	\$178,028	\$239,620	\$189,395
Expenditures During FY 15:	\$97,238	\$224,553	\$172,155
Per Capita Revenue:	\$198	\$255	\$195
Per Capita Expenditures:	\$108	\$236	\$180
Revenues over (under) Expenditures:	\$80,790	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	464.34%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$451,512	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$503	\$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:	\$611,935	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$21,147	\$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: **Ohio Grove Township and Road & Bridge**

Unit Code: 066/100/01 County: Mercer

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$95,118

Equalized Assessed Valuation: \$12,077,460

Population: 500

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$29,040

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$199,011	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$398	\$379	\$270
Revenue Collected During FY 15:	\$141,103	\$239,620	\$189,395
Expenditures During FY 15:	\$95,117	\$224,553	\$172,155
Per Capita Revenue:	\$282	\$255	\$195
Per Capita Expenditures:	\$190	\$236	\$180
Revenues over (under) Expenditures:	\$45,986	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	257.57%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$244,997	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$490	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$244,997	\$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: **Okaw Township and Road & Bridge**

Unit Code: 086/120/01 County: Shelby

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$148,000

Equalized Assessed Valuation: \$20,850,924

Population: 857

Employees:

Full Time: 1

Part Time: 12

Salaries Paid: \$29,169

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$306,903	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$358	\$379	\$270
Revenue Collected During FY 15:	\$115,463	\$239,620	\$189,395
Expenditures During FY 15:	\$103,677	\$224,553	\$172,155
Per Capita Revenue:	\$135	\$255	\$195
Per Capita Expenditures:	\$121	\$236	\$180
Revenues over (under) Expenditures:	\$11,786	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	307.39%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$318,689	\$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:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$169,268	\$146,999	\$
Total Unrestricted Net Assets:	\$149,421	\$117,970	\$44,134



# 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: **Okawville Township and Road & Bridge**

Unit Code: **095/120/01** County: **Washington**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$343,265**

Equalized Assessed Valuation: **\$32,324,042**

Population: **1,982**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$32,581**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$281,766	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$142	\$379	\$270
Revenue Collected During FY 15:	\$168,981	\$239,620	\$189,395
Expenditures During FY 15:	\$134,157	\$224,553	\$172,155
Per Capita Revenue:	\$85	\$255	\$195
Per Capita Expenditures:	\$68	\$236	\$180
Revenues over (under) Expenditures:	\$34,824	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	235.98%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$316,590	\$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:	\$129,000	\$29,665	\$
Total Unreserved Funds:	\$186,890	\$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:	Old Ripley Township and Road & Bridge		
Unit Code:	003/060/01	County:	Bond
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$353,532		
Equalized Assessed Valuation:	\$14,953,494		
Population:	867		
Employees:			
Full Time:	1		
Part Time:	14		
Salaries Paid:	\$64,686		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$168,458	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$194	\$379	\$270
Revenue Collected During FY 15:	\$165,586	\$239,620	\$189,395
Expenditures During FY 15:	\$153,222	\$224,553	\$172,155
Per Capita Revenue:	\$191	\$255	\$195
Per Capita Expenditures:	\$177	\$236	\$180
Revenues over (under) Expenditures:	\$12,364	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	118.01%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$180,822	\$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:	\$168,175	\$146,999	\$
Total Unrestricted Net Assets:	\$33,711	\$117,970	\$44,134



# 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:	Old Town Township and Road & Bridge	
Unit Code:	064/260/01	County: Mclean
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$2,636,475	
Equalized Assessed Valuation:	\$90,618,043	
Population:	3,010	
Employees:		
Full Time:	2	
Part Time:	17	
Salaries Paid:	\$148,087	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,370,213	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$787	\$379	\$270
Revenue Collected During FY 15:	\$513,508	\$239,620	\$189,395
Expenditures During FY 15:	\$589,897	\$224,553	\$172,155
Per Capita Revenue:	\$171	\$255	\$195
Per Capita Expenditures:	\$196	\$236	\$180
Revenues over (under) Expenditures:	-\$76,389	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	388.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$2,293,824	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$762	\$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:	\$2,028,948	\$146,999	\$
Total Unrestricted Net Assets:	\$264,876	\$117,970	\$44,134



# 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: **Olio Township and Road & Bridge**

Unit Code: **102/110/01** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$400,536**

Equalized Assessed Valuation: **\$65,626,493**

Population: **4,931**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$87,231**

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,016,567	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$206	\$379	\$270
Revenue Collected During FY 15:	\$473,900	\$239,620	\$189,395
Expenditures During FY 15:	\$535,561	\$224,553	\$172,155
Per Capita Revenue:	\$96	\$255	\$195
Per Capita Expenditures:	\$109	\$236	\$180
Revenues over (under) Expenditures:	-\$61,661	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	178.30%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$954,906	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$194	\$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: **Olive Township and Road & Bridge**

Unit Code: **057/180/01** County: **Madison**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$398,231**

Equalized Assessed Valuation: **\$22,890,893**

Population: **1,785**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$75,092**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$272,987	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$153	\$379	\$270
Revenue Collected During FY 15:	\$270,126	\$239,620	\$189,395
Expenditures During FY 15:	\$229,073	\$224,553	\$172,155
Per Capita Revenue:	\$151	\$255	\$195
Per Capita Expenditures:	\$128	\$236	\$180
Revenues over (under) Expenditures:	\$41,053	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	137.09%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$314,040	\$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:	\$352,013	\$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:	\$36,894	\$41,603	\$
Per Capita Debt:	\$21	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: **080/080/01** County: **Richland**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,599,800**

Equalized Assessed Valuation: **\$122,479,965**

Population: **10,334**

Employees:

Full Time: **6**

Part Time: **8**

Salaries Paid: **\$242,315**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,120,465	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$108	\$379	\$270
Revenue Collected During FY 15:	\$561,728	\$239,620	\$189,395
Expenditures During FY 15:	\$526,780	\$224,553	\$172,155
Per Capita Revenue:	\$54	\$255	\$195
Per Capita Expenditures:	\$51	\$236	\$180
Revenues over (under) Expenditures:	\$34,948	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	219.34%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,155,413	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$112	\$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:	\$1,155,413	\$117,970	\$44,134



# 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: **Omaha Township and Road & Bridge**

Unit Code: 030/080/01 County: Gallatin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$113,987

Equalized Assessed Valuation: \$4,630,204

Population: 490

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$19,635

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$99,209	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$202	\$379	\$270
Revenue Collected During FY 15:	\$42,325	\$239,620	\$189,395
Expenditures During FY 15:	\$50,429	\$224,553	\$172,155
Per Capita Revenue:	\$86	\$255	\$195
Per Capita Expenditures:	\$103	\$236	\$180
Revenues over (under) Expenditures:	-\$8,104	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	180.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$91,106	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$186	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$91,106	\$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:	Omega Township and Road & Bridge		
Unit Code:	058/100/01	County:	Marion
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$192,840		
Equalized Assessed Valuation:	\$5,568,671		
Population:	471		
Employees:			
Full Time:	7		
Part Time:	4		
Salaries Paid:	\$33,952		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$83,799	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$178	\$379	\$270
Revenue Collected During FY 15:	\$81,536	\$239,620	\$189,395
Expenditures During FY 15:	\$116,163	\$224,553	\$172,155
Per Capita Revenue:	\$173	\$255	\$195
Per Capita Expenditures:	\$247	\$236	\$180
Revenues over (under) Expenditures:	-\$34,627	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	42.33%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$49,172	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$104	\$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:	Omphghent Township and Road & Bridge		
Unit Code:	057/190/01	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$426,652		
Equalized Assessed Valuation:	\$42,085,722		
Population:	2,044		
Employees:			
	Full Time:	2	
	Part Time:	9	
	Salaries Paid:	\$113,912	

#### 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:	\$345,824	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$169	\$379	\$270
Revenue Collected During FY 15:	\$350,596	\$239,620	\$189,395
Expenditures During FY 15:	\$354,162	\$224,553	\$172,155
Per Capita Revenue:	\$172	\$255	\$195
Per Capita Expenditures:	\$173	\$236	\$180
Revenues over (under) Expenditures:	-\$3,566	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	96.64%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$342,258	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$167	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$260,113	\$146,999	\$
Total Unrestricted Net Assets:	\$82,145	\$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:	\$85,894	\$41,603	\$
Per Capita Debt:	\$42	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Onarga Township and Road & Bridge		
Unit Code:	038/200/01	County:	Iroquois
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$840,886		
Equalized Assessed Valuation:	\$19,496,615		
Population:	1,844		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$91,082		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$554,293	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$301	\$379	\$270
Revenue Collected During FY 15:	\$290,342	\$239,620	\$189,395
Expenditures During FY 15:	\$241,541	\$224,553	\$172,155
Per Capita Revenue:	\$157	\$255	\$195
Per Capita Expenditures:	\$131	\$236	\$180
Revenues over (under) Expenditures:	\$48,801	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	249.69%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$603,094	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$327	\$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:	\$603,094	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$137,118	\$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 Less Than 850,000

#### Local Government Profile

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

Unit Code: 089/110/01 County: Stephenson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$224,760

Equalized Assessed Valuation: \$17,614,151

Population: 1,330

Employees:

    Full Time: 1

    Part Time: 4

    Salaries Paid: \$47,200

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$239,221	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$180	\$379	\$270
Revenue Collected During FY 15:	\$179,805	\$239,620	\$189,395
Expenditures During FY 15:	\$160,851	\$224,553	\$172,155
Per Capita Revenue:	\$135	\$255	\$195
Per Capita Expenditures:	\$121	\$236	\$180
Revenues over (under) Expenditures:	\$18,954	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	160.51%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$258,175	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$194	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$258,175	\$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:	Ontario Township and Road & Bridge		
Unit Code:	048/130/01	County:	Knox
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$194,300		
Equalized Assessed Valuation:	\$18,798,587		
Population:	900		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$41,745	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$75,741	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$84	\$379	\$270
Revenue Collected During FY 15:	\$163,480	\$239,620	\$189,395
Expenditures During FY 15:	\$139,436	\$224,553	\$172,155
Per Capita Revenue:	\$182	\$255	\$195
Per Capita Expenditures:	\$155	\$236	\$180
Revenues over (under) Expenditures:	\$24,044	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	71.56%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$99,785	\$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:	\$93,515	\$146,999	\$
Total Unrestricted Net Assets:	\$6,270	\$117,970	\$44,134



# 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: **Ophir Township and Road & Bridge**

Unit Code: **050/240/01** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$432,712**

Equalized Assessed Valuation: **\$18,462,500**

Population: **506**

Employees:

**Full Time:** **1**

**Part Time:** **16**

**Salaries Paid:** **\$59,036**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$256,281	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$506	\$379	\$270
Revenue Collected During FY 15:	\$274,354	\$239,620	\$189,395
Expenditures During FY 15:	\$238,385	\$224,553	\$172,155
Per Capita Revenue:	\$542	\$255	\$195
Per Capita Expenditures:	\$471	\$236	\$180
Revenues over (under) Expenditures:	\$35,969	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	122.60%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$292,250	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$578	\$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:	\$280,832	\$146,999	\$
Total Unrestricted Net Assets:	\$11,420	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$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:	Oquawka Township and Road & Bridge		
Unit Code:	036/070/01	County:	Henderson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$99,380		
Equalized Assessed Valuation:	\$18,277,725		
Population:	2,350		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$4,480	

#### 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:	\$327,122	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$139	\$379	\$270
Revenue Collected During FY 15:	\$129,969	\$239,620	\$189,395
Expenditures During FY 15:	\$139,333	\$224,553	\$172,155
Per Capita Revenue:	\$55	\$255	\$195
Per Capita Expenditures:	\$59	\$236	\$180
Revenues over (under) Expenditures:	-\$9,364	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	228.06%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$317,758	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$135	\$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:	\$287,257	\$146,999	\$
Total Unrestricted Net Assets:	\$30,501	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,805	\$41,603	\$
Per Capita Debt:	\$2	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **039/120/01** County: **Jackson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$117,168**

Equalized Assessed Valuation: **\$5,777,697**

Population: **514**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$11,000**

#### 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:	\$151,712	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$295	\$379	\$270
Revenue Collected During FY 15:	\$43,220	\$239,620	\$189,395
Expenditures During FY 15:	\$52,943	\$224,553	\$172,155
Per Capita Revenue:	\$84	\$255	\$195
Per Capita Expenditures:	\$103	\$236	\$180
Revenues over (under) Expenditures:	-\$9,723	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	268.19%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$141,989	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$276	\$403	\$285

##### Equity

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

##### Net Assets

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



# 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:	Oran Township and Road & Bridge		
Unit Code:	054/130/01	County:	Logan
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$277,783		
Equalized Assessed Valuation:	\$11,989,380		
Population:	350		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$45,262	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$300,774	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$859	\$379	\$270
Revenue Collected During FY 15:	\$100,332	\$239,620	\$189,395
Expenditures During FY 15:	\$104,547	\$224,553	\$172,155
Per Capita Revenue:	\$287	\$255	\$195
Per Capita Expenditures:	\$299	\$236	\$180
Revenues over (under) Expenditures:	-\$4,215	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	283.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$296,559	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$847	\$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:	\$238,193	\$146,999	\$
Total Unrestricted Net Assets:	\$58,366	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 012/110/01 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$85,000

Equalized Assessed Valuation: \$4,078,485

Population: 230

Employees:

    Full Time: 1

    Part Time: 2

    Salaries Paid: \$21,300

**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:	\$30,520	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$133	\$379	\$270
Revenue Collected During FY 15:	\$85,917	\$239,620	\$189,395
Expenditures During FY 15:	\$68,511	\$224,553	\$172,155
Per Capita Revenue:	\$374	\$255	\$195
Per Capita Expenditures:	\$298	\$236	\$180
Revenues over (under) Expenditures:	\$17,406	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	69.95%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$47,926	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$208	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$47,926	\$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: **Orange Township and Road & Bridge**

Unit Code: 048/140/01 County: Knox

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$222,074

Equalized Assessed Valuation: \$11,469,741

Population: 556

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$31,411

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$221,484	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$398	\$379	\$270
Revenue Collected During FY 15:	\$174,627	\$239,620	\$189,395
Expenditures During FY 15:	\$163,471	\$224,553	\$172,155
Per Capita Revenue:	\$314	\$255	\$195
Per Capita Expenditures:	\$294	\$236	\$180
Revenues over (under) Expenditures:	\$11,156	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	142.36%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$232,721	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$419	\$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:	\$205,081	\$146,999	\$
Total Unrestricted Net Assets:	\$27,640	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$257,007	\$41,603	\$
Per Capita Debt:	\$462	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: 096/180/01 County: Wayne

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$127,944

Equalized Assessed Valuation: \$3,796,228

Population: 604

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$28,920

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$133,982	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$222	\$379	\$270
Revenue Collected During FY 15:	\$93,766	\$239,620	\$189,395
Expenditures During FY 15:	\$94,343	\$224,553	\$172,155
Per Capita Revenue:	\$155	\$255	\$195
Per Capita Expenditures:	\$156	\$236	\$180
Revenues over (under) Expenditures:	-\$577	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	141.40%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$133,405	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$221	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$133,405	\$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:	Oregon-Nashua Township and Road & Bridge		
Unit Code:	071/180/01	County:	Ogle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$889,402		
Equalized Assessed Valuation:	\$75,548,959		
Population:	5,310		
Employees:			
Full Time:	3		
Part Time:	12		
Salaries Paid:	\$124,716		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$875,136	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$165	\$379	\$270
Revenue Collected During FY 15:	\$605,364	\$239,620	\$189,395
Expenditures During FY 15:	\$597,661	\$224,553	\$172,155
Per Capita Revenue:	\$114	\$255	\$195
Per Capita Expenditures:	\$113	\$236	\$180
Revenues over (under) Expenditures:	\$7,703	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	147.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$882,839	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$166	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$534,994	\$146,999	\$
Total Unrestricted Net Assets:	\$347,845	\$117,970	\$44,134



# 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:	Orel Township and Road & Bridge		
Unit Code:	096/190/01	County:	Wayne
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$145,498		
Equalized Assessed Valuation:	\$13,964,361		
Population:	1,407		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$37,504		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$305,063	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$217	\$379	\$270
Revenue Collected During FY 15:	\$241,925	\$239,620	\$189,395
Expenditures During FY 15:	\$212,628	\$224,553	\$172,155
Per Capita Revenue:	\$172	\$255	\$195
Per Capita Expenditures:	\$151	\$236	\$180
Revenues over (under) Expenditures:	\$29,297	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	157.25%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$334,360	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$238	\$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:	\$155,874	\$146,999	\$
Total Unrestricted Net Assets:	\$152,240	\$117,970	\$44,134



# 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: **Orion Township and Road & Bridge**

Unit Code: 029/190/01 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$385,600

Equalized Assessed Valuation: \$7,338,860

Population: 1,007

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$48,384

#### 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:	\$416,656	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$414	\$379	\$270
Revenue Collected During FY 15:	\$212,350	\$239,620	\$189,395
Expenditures During FY 15:	\$191,610	\$224,553	\$172,155
Per Capita Revenue:	\$211	\$255	\$195
Per Capita Expenditures:	\$190	\$236	\$180
Revenues over (under) Expenditures:	\$20,740	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	228.27%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$437,396	\$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:	\$360,745	\$29,665	\$
Total Unreserved Funds:	\$66,200	\$71,097	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$59,042	\$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 Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Orland Township and Road & Bridge		
Unit Code:	016/180/01	County:	Cook
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,005,347		
Equalized Assessed Valuation:	\$2,829,365,851		
Population:	97,558		
Employees:			
Full Time:			24
Part Time:			26
Salaries Paid:			\$1,135,245

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,343,286	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$45	\$128	\$63
Revenue Collected During FY 15:	\$3,436,788	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$3,246,902	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$35	\$124	\$65
Per Capita Expenditures:	\$33	\$104	\$61
Revenues over (under) Expenditures:	\$189,886	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	139.62%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$4,533,172	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$46	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$4,483,069	\$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: **Orvil Township and Road & Bridge**

Unit Code: **054/140/01** County: **Logan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$216,632**

Equalized Assessed Valuation: **\$28,167,165**

Population: **1,116**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$37,032**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$323,590	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$290	\$379	\$270
Revenue Collected During FY 15:	\$216,633	\$239,620	\$189,395
Expenditures During FY 15:	\$105,114	\$224,553	\$172,155
Per Capita Revenue:	\$194	\$255	\$195
Per Capita Expenditures:	\$94	\$236	\$180
Revenues over (under) Expenditures:	\$111,519	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	421.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$443,428	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$397	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$445,227	\$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: **Osage Township and Road & Bridge**

Unit Code: **050/250/01** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,207,050**

Equalized Assessed Valuation: **\$14,474,305**

Population: **280**

Employees:

Full Time: **1**

Part Time: **7**

Salaries Paid: **\$40,122**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$721,070	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$2,575	\$379	\$270
Revenue Collected During FY 15:	\$295,516	\$239,620	\$189,395
Expenditures During FY 15:	\$274,021	\$224,553	\$172,155
Per Capita Revenue:	\$1,055	\$255	\$195
Per Capita Expenditures:	\$979	\$236	\$180
Revenues over (under) Expenditures:	\$21,495	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	270.99%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$742,565	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$2,652	\$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:	\$675,105	\$146,999	\$
Total Unrestricted Net Assets:	\$67,443	\$117,970	\$44,134



# 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: **Osceola Township and Road & Bridge**

Unit Code: 087/040/01 County: Stark

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$138,000

Equalized Assessed Valuation: \$16,404,935

Population: 500

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$27,070

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$250,723	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$501	\$379	\$270
Revenue Collected During FY 15:	\$168,142	\$239,620	\$189,395
Expenditures During FY 15:	\$112,034	\$224,553	\$172,155
Per Capita Revenue:	\$336	\$255	\$195
Per Capita Expenditures:	\$224	\$236	\$180
Revenues over (under) Expenditures:	\$56,108	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	273.87%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$306,828	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$614	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$256,070	\$29,665	\$
Total Unreserved Funds:	\$50,758	\$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:	Osco Township and Road & Bridge		
Unit Code:	037/180/01	County:	Henry
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$394,607		
Equalized Assessed Valuation:	\$14,822,885		
Population:	459		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$62,702		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$484,657	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,056	\$379	\$270
Revenue Collected During FY 15:	\$188,961	\$239,620	\$189,395
Expenditures During FY 15:	\$212,238	\$224,553	\$172,155
Per Capita Revenue:	\$412	\$255	\$195
Per Capita Expenditures:	\$462	\$236	\$180
Revenues over (under) Expenditures:	-\$23,277	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	217.39%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$461,380	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,005	\$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:	\$461,380	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$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:	Oskaloosa Township and Road & Bridge		
Unit Code:	013/080/01	County:	Clay
Fiscal Year End:	12/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$153,900		
Equalized Assessed Valuation:	\$4,560,436		
Population:	307		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$21,360	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$200,909	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$654	\$379	\$270
Revenue Collected During FY 15:	\$93,978	\$239,620	\$189,395
Expenditures During FY 15:	\$119,229	\$224,553	\$172,155
Per Capita Revenue:	\$306	\$255	\$195
Per Capita Expenditures:	\$388	\$236	\$180
Revenues over (under) Expenditures:	-\$25,251	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	180.88%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$215,658	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$702	\$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:	\$128,330	\$146,999	\$
Total Unrestricted Net Assets:	\$47,324	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,000	\$41,603	\$
Per Capita Debt:	\$130	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Oswego Township and Road & Bridge		
Unit Code:	047/080/01	County:	Kendall
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,657,974		
Equalized Assessed Valuation:	\$1,134,857,949		
Population:	47,414		
Employees:			
	Full Time:	15	
	Part Time:	18	
	Salaries Paid:	\$945,918	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,994,787	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$63	\$128	\$63
Revenue Collected During FY 15:	\$3,730,482	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$3,622,081	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$79	\$124	\$65
Per Capita Expenditures:	\$76	\$104	\$61
Revenues over (under) Expenditures:	\$108,401	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	85.67%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,103,188	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$65	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,404,846	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,698,342	\$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:	\$237,288	\$761,643	\$
Per Capita Debt:	\$5	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 026/100/01 County: Fayette

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$648,536

Equalized Assessed Valuation: \$10,270,026

Population: 1,511

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$40,358

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$483,868	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$320	\$379	\$270
Revenue Collected During FY 15:	\$174,912	\$239,620	\$189,395
Expenditures During FY 15:	\$138,784	\$224,553	\$172,155
Per Capita Revenue:	\$116	\$255	\$195
Per Capita Expenditures:	\$92	\$236	\$180
Revenues over (under) Expenditures:	\$36,128	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	374.68%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$519,996	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$344	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$519,996	\$71,097	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$25,672	\$41,603	\$
Per Capita Debt:	\$17	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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

Unit Code: **050/260/01** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,066,270**

Equalized Assessed Valuation: **\$188,881,181**

Population: **12,584**

Employees:

    Full Time:

    Part Time: **21**

    Salaries Paid: **\$147,938**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$686,819	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$55	\$379	\$270
Revenue Collected During FY 15:	\$701,516	\$239,620	\$189,395
Expenditures During FY 15:	\$685,171	\$224,553	\$172,155
Per Capita Revenue:	\$56	\$255	\$195
Per Capita Expenditures:	\$54	\$236	\$180
Revenues over (under) Expenditures:	\$16,345	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	102.63%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$703,164	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$56	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$444,264	\$29,665	\$
Total Unreserved Funds:	\$258,900	\$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:	\$284,524	\$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:	Otter Creek Township and Road & Bridge		
Unit Code:	042/060/01	County:	Jersey
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$197,600		
Equalized Assessed Valuation:	\$13,321,385		
Population:	1,035		
Employees:			
Full Time:	7		
Part Time:	1		
Salaries Paid:	\$24,436		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$147,486	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$142	\$379	\$270
Revenue Collected During FY 15:	\$127,164	\$239,620	\$189,395
Expenditures During FY 15:	\$93,478	\$224,553	\$172,155
Per Capita Revenue:	\$123	\$255	\$195
Per Capita Expenditures:	\$90	\$236	\$180
Revenues over (under) Expenditures:	\$33,686	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	193.81%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$181,172	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$175	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$118,560	\$146,999	\$
Total Unrestricted Net Assets:	\$62,612	\$117,970	\$44,134



# 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:	Otter Creek Township and Road & Bridge		
Unit Code:	050/270/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$436,622		
Equalized Assessed Valuation:	\$61,153,659		
Population:	2,970		
Employees:			
	Full Time:	1	
	Part Time:	17	
	Salaries Paid:	\$91,983	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$307,681	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$104	\$379	\$270
Revenue Collected During FY 15:	\$312,562	\$239,620	\$189,395
Expenditures During FY 15:	\$274,892	\$224,553	\$172,155
Per Capita Revenue:	\$105	\$255	\$195
Per Capita Expenditures:	\$93	\$236	\$180
Revenues over (under) Expenditures:	\$37,670	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	125.63%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$345,351	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$116	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$267,266	\$146,999	\$
Total Unrestricted Net Assets:	\$78,085	\$117,970	\$44,134



# 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:	Otto Township and Road & Bridge		
Unit Code:	046/100/01	County:	Kankakee
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,219,878		
Equalized Assessed Valuation:	\$43,445,000		
Population:	2,582		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$130,428	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$491,932	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$191	\$379	\$270
Revenue Collected During FY 15:	\$456,252	\$239,620	\$189,395
Expenditures During FY 15:	\$402,597	\$224,553	\$172,155
Per Capita Revenue:	\$177	\$255	\$195
Per Capita Expenditures:	\$156	\$236	\$180
Revenues over (under) Expenditures:	\$53,655	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	168.95%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$680,190	\$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:	\$383,392	\$146,999	\$
Total Unrestricted Net Assets:	\$297,265	\$117,970	\$44,134



# 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: **Owego Township and Road & Bridge**

Unit Code: 053/190/01 County: Livingston

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$129,171

Equalized Assessed Valuation: \$9,624,800

Population: 325

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$38,421

#### Blended Component Units

Number Submitted = 2  
 Road & Bridge  
 road and bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$314,606	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$968	\$379	\$270
Revenue Collected During FY 15:	\$134,576	\$239,620	\$189,395
Expenditures During FY 15:	\$86,624	\$224,553	\$172,155
Per Capita Revenue:	\$414	\$255	\$195
Per Capita Expenditures:	\$267	\$236	\$180
Revenues over (under) Expenditures:	\$47,952	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	418.54%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$362,558	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,116	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$175,318	\$29,665	\$
Total Unreserved Funds:	\$144,525	\$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: Owen Township and Road & Bridge

Unit Code: 101/070/01 County: Winnebago

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$323,975

Equalized Assessed Valuation: \$76,874,272

Population: 3,803

Employees:

Full Time:

Part Time: 24

Salaries Paid: \$128,276

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$79,580	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$21	\$379	\$270
Revenue Collected During FY 15:	\$387,950	\$239,620	\$189,395
Expenditures During FY 15:	\$320,795	\$224,553	\$172,155
Per Capita Revenue:	\$102	\$255	\$195
Per Capita Expenditures:	\$84	\$236	\$180
Revenues over (under) Expenditures:	\$67,155	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	45.74%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$146,735	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$39	\$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	\$
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Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Oxford Township and Road & Bridge		
Unit Code:	037/190/01	County:	Henry
Fiscal Year End:	2/28/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$207,060		
Equalized Assessed Valuation:	\$27,806,273		
Population:	1,213		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$50,530	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$311,225	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$257	\$379	\$270
Revenue Collected During FY 15:	\$213,510	\$239,620	\$189,395
Expenditures During FY 15:	\$192,731	\$224,553	\$172,155
Per Capita Revenue:	\$176	\$255	\$195
Per Capita Expenditures:	\$159	\$236	\$180
Revenues over (under) Expenditures:	\$20,779	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	172.26%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$332,004	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$274	\$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	\$
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# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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