



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Palatine Township and Road & Bridge		
Unit Code:	016/190/01	County:	Cook
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,337,779		
Equalized Assessed Valuation:	\$2,994,227,362		
Population:	112,994		
Employees:			
	Full Time:	18	
	Part Time:	9	
	Salaries Paid:	\$1,204,158	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,385,103	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$48	\$128	\$63
Revenue Collected During FY 15:	\$4,212,220	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$3,940,638	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$37	\$124	\$65
Per Capita Expenditures:	\$35	\$104	\$61
Revenues over (under) Expenditures:	\$271,582	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	143.55%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$5,656,685	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$50	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,875,388	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,679,211	\$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:	Palestine Township and Road & Bridge		
Unit Code:	102/120/01	County:	Woodford
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$775,128		
Equalized Assessed Valuation:	\$25,300,643		
Population:	532		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$69,054		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,107,802	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$2,082	\$379	\$270
Revenue Collected During FY 15:	\$269,619	\$239,620	\$189,395
Expenditures During FY 15:	\$192,413	\$224,553	\$172,155
Per Capita Revenue:	\$507	\$255	\$195
Per Capita Expenditures:	\$362	\$236	\$180
Revenues over (under) Expenditures:	\$77,206	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	615.87%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,185,008	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$2,227	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$1,185,008	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Palmyra Township and Road & Bridge		
Unit Code:	052/160/01	County:	Lee
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$369,340		
Equalized Assessed Valuation:	\$59,771,896		
Population:	2,906		
Employees:			
	Full Time:		
	Part Time:	18	
	Salaries Paid:	\$83,005	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$202,523	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$70	\$379	\$270
Revenue Collected During FY 15:	\$291,245	\$239,620	\$189,395
Expenditures During FY 15:	\$368,354	\$224,553	\$172,155
Per Capita Revenue:	\$100	\$255	\$195
Per Capita Expenditures:	\$127	\$236	\$180
Revenues over (under) Expenditures:	-\$77,109	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	49.30%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$181,607	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$62	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,155	\$146,999	\$
Total Unrestricted Net Assets:	\$72,452	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$103,258	\$41,603	\$
Per Capita Debt:	\$36	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: **016/200/01** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,409,152**

Equalized Assessed Valuation: **\$1,330,142,521**

Population: **54,615**

Employees:

Full Time: **4**

Part Time: **7**

Salaries Paid: **\$426,297**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,004,019	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$18	\$128	\$63
Revenue Collected During FY 15:	\$1,619,388	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,492,571	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$30	\$124	\$65
Per Capita Expenditures:	\$27	\$104	\$61
Revenues over (under) Expenditures:	\$126,817	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	75.76%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,130,836	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$21	\$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:	\$405,211	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$703,468	\$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: **Pana Township and Road & Bridge**

Unit Code: **011/110/01** County: **Christian**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,151,100**

Equalized Assessed Valuation: **\$54,373,093**

Population: **7,019**

Employees:

    Full Time: **2**

    Part Time: **8**

    Salaries Paid: **\$154,281**

**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:	\$1,245,821	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$177	\$379	\$270
Revenue Collected During FY 15:	\$532,142	\$239,620	\$189,395
Expenditures During FY 15:	\$598,899	\$224,553	\$172,155
Per Capita Revenue:	\$76	\$255	\$195
Per Capita Expenditures:	\$85	\$236	\$180
Revenues over (under) Expenditures:	-\$66,757	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	216.91%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,299,064	\$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:	\$959,181	\$146,999	\$
Total Unrestricted Net Assets:	\$339,883	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$96,000	\$41,603	\$
Per Capita Debt:	\$14	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 102/130/01 County: Woodford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$434,881

Equalized Assessed Valuation: \$11,737,867

Population: 285

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$45,137

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$556,096	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,951	\$379	\$270
Revenue Collected During FY 15:	\$150,659	\$239,620	\$189,395
Expenditures During FY 15:	\$112,865	\$224,553	\$172,155
Per Capita Revenue:	\$529	\$255	\$195
Per Capita Expenditures:	\$396	\$236	\$180
Revenues over (under) Expenditures:	\$37,794	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	526.20%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$593,890	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$2,084	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$593,890	\$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: **Panther Creek Township and Road & Bridge**

Unit Code: 009/080/01 County: Cass

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$68,697

Equalized Assessed Valuation: \$4,171,290

Population: 365

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$17,795

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$120,450	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$330	\$379	\$270
Revenue Collected During FY 15:	\$74,019	\$239,620	\$189,395
Expenditures During FY 15:	\$61,090	\$224,553	\$172,155
Per Capita Revenue:	\$203	\$255	\$195
Per Capita Expenditures:	\$167	\$236	\$180
Revenues over (under) Expenditures:	\$12,929	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	218.33%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$133,379	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$365	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$133,379	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Papineau Township and Road & Bridge		
Unit Code:	038/210/01	County:	Iroquois
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$244,000		
Equalized Assessed Valuation:	\$3,877,496		
Population:	647		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$36,820		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$168,770	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$261	\$379	\$270
Revenue Collected During FY 15:	\$134,736	\$239,620	\$189,395
Expenditures During FY 15:	\$102,551	\$224,553	\$172,155
Per Capita Revenue:	\$208	\$255	\$195
Per Capita Expenditures:	\$159	\$236	\$180
Revenues over (under) Expenditures:	\$32,185	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	195.96%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$200,955	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$311	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$200,955	\$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: **Paradise Township and Road & Bridge**

Unit Code: 015/100/01 County: Coles

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$443,290

Equalized Assessed Valuation: \$16,059,516

Population: 1,272

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$39,644

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$278,621	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$219	\$379	\$270
Revenue Collected During FY 15:	\$140,100	\$239,620	\$189,395
Expenditures During FY 15:	\$131,858	\$224,553	\$172,155
Per Capita Revenue:	\$110	\$255	\$195
Per Capita Expenditures:	\$104	\$236	\$180
Revenues over (under) Expenditures:	\$8,242	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	217.55%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$286,863	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$226	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,651	\$29,665	\$
Total Unreserved Funds:	\$280,351	\$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:	Paris Township and Road & Bridge		
Unit Code:	023/090/01	County:	Edgar
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,568,255		
Equalized Assessed Valuation:	\$99,752,308		
Population:	9,865		
Employees:			
Full Time:	3		
Part Time:	17		
Salaries Paid:	\$180,437		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,069,004	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$108	\$379	\$270
Revenue Collected During FY 15:	\$560,883	\$239,620	\$189,395
Expenditures During FY 15:	\$492,889	\$224,553	\$172,155
Per Capita Revenue:	\$57	\$255	\$195
Per Capita Expenditures:	\$50	\$236	\$180
Revenues over (under) Expenditures:	\$67,994	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	230.68%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,136,998	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$115	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$851,251	\$146,999	\$
Total Unrestricted Net Assets:	\$207,772	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 012/120/01 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$101,087

Equalized Assessed Valuation: \$5,580,230

Population: 95

Employees:

    Full Time:

    Part Time: 13

    Salaries Paid: \$23,096

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$107,738	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,134	\$379	\$270
Revenue Collected During FY 15:	\$89,333	\$239,620	\$189,395
Expenditures During FY 15:	\$76,338	\$224,553	\$172,155
Per Capita Revenue:	\$940	\$255	\$195
Per Capita Expenditures:	\$804	\$236	\$180
Revenues over (under) Expenditures:	\$12,995	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	158.16%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$120,733	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,271	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$120,733	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$11,530	\$41,603	\$
Per Capita Debt:	\$121	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 102/140/01 County: Woodford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$133,931

Equalized Assessed Valuation: \$14,826,458

Population: 593

Employees:

    Full Time: 7

    Part Time: 1

    Salaries Paid: \$24,176

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$431,222	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$727	\$379	\$270
Revenue Collected During FY 15:	\$133,931	\$239,620	\$189,395
Expenditures During FY 15:	\$128,316	\$224,553	\$172,155
Per Capita Revenue:	\$226	\$255	\$195
Per Capita Expenditures:	\$216	\$236	\$180
Revenues over (under) Expenditures:	\$5,615	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	340.44%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$436,837	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$737	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$308,521	\$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:	Patoka Township and Road & Bridge		
Unit Code:	058/110/01	County:	Marion
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$502,103		
Equalized Assessed Valuation:	\$22,405,164		
Population:	1,040		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$74,184	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$293,275	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$282	\$379	\$270
Revenue Collected During FY 15:	\$346,821	\$239,620	\$189,395
Expenditures During FY 15:	\$447,790	\$224,553	\$172,155
Per Capita Revenue:	\$333	\$255	\$195
Per Capita Expenditures:	\$431	\$236	\$180
Revenues over (under) Expenditures:	-\$100,969	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	58.90%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$263,768	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$254	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$131,664	\$146,999	\$
Total Unrestricted Net Assets:	\$60,642	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$71,462	\$41,603	\$
Per Capita Debt:	\$69	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Patterson Township and Road & Bridge		
Unit Code:	031/060/01	County:	Greene
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$209,000		
Equalized Assessed Valuation:	\$6,307,680		
Population:	636		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$60,560		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$199,087	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$313	\$379	\$270
Revenue Collected During FY 15:	\$143,089	\$239,620	\$189,395
Expenditures During FY 15:	\$133,034	\$224,553	\$172,155
Per Capita Revenue:	\$225	\$255	\$195
Per Capita Expenditures:	\$209	\$236	\$180
Revenues over (under) Expenditures:	\$10,055	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	157.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$209,142	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$329	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$209,145	\$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:	\$60,571	\$41,603	\$
Per Capita Debt:	\$95	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 027/070/01 County: Ford

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$516,300

Equalized Assessed Valuation: \$67,784,468

Population: 5,358

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$67,739

**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:	\$795,636	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$148	\$379	\$270
Revenue Collected During FY 15:	\$523,920	\$239,620	\$189,395
Expenditures During FY 15:	\$401,569	\$224,553	\$172,155
Per Capita Revenue:	\$98	\$255	\$195
Per Capita Expenditures:	\$75	\$236	\$180
Revenues over (under) Expenditures:	\$122,351	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	228.60%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$917,987	\$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:	\$507,443	\$146,999	\$
Total Unrestricted Net Assets:	\$410,544	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Paw Paw Township and Road & Bridge		
Unit Code:	019/110/01	County:	Dekalb
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$260,574		
Equalized Assessed Valuation:	\$16,016,004		
Population:	334		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$48,853	

#### 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:	\$175,220	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$525	\$379	\$270
Revenue Collected During FY 15:	\$307,274	\$239,620	\$189,395
Expenditures During FY 15:	\$312,888	\$224,553	\$172,155
Per Capita Revenue:	\$920	\$255	\$195
Per Capita Expenditures:	\$937	\$236	\$180
Revenues over (under) Expenditures:	-\$5,614	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	54.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$169,606	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$508	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136,440	\$146,999	\$
Total Unrestricted Net Assets:	\$33,165	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$43,964	\$41,603	\$
Per Capita Debt:	\$132	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pawnee Township and Road & Bridge		
Unit Code:	083/210/01	County:	Sangamon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$552,342		
Equalized Assessed Valuation:	\$35,675,112		
Population:	3,058		
Employees:			
Full Time:			2
Part Time:			9
Salaries Paid:			\$71,053

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,460,299	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$478	\$379	\$270
Revenue Collected During FY 15:	\$370,196	\$239,620	\$189,395
Expenditures During FY 15:	\$276,741	\$224,553	\$172,155
Per Capita Revenue:	\$121	\$255	\$195
Per Capita Expenditures:	\$90	\$236	\$180
Revenues over (under) Expenditures:	\$93,455	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	561.45%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,553,754	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$508	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,550,150	\$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:	Payson Township and Road & Bridge		
Unit Code:	001/190/01	County:	Adams
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$293,730		
Equalized Assessed Valuation:	\$17,941,993		
Population:	1,795		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$35,862		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$262,730	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$146	\$379	\$270
Revenue Collected During FY 15:	\$261,690	\$239,620	\$189,395
Expenditures During FY 15:	\$197,751	\$224,553	\$172,155
Per Capita Revenue:	\$146	\$255	\$195
Per Capita Expenditures:	\$110	\$236	\$180
Revenues over (under) Expenditures:	\$63,939	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	175.12%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$346,299	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$193	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$346,300	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 005/070/01 County: Brown

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$222,700

Equalized Assessed Valuation: \$3,656,140

Population: 188

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$30,064

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$82,097	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$437	\$379	\$270
Revenue Collected During FY 15:	\$109,749	\$239,620	\$189,395
Expenditures During FY 15:	\$67,574	\$224,553	\$172,155
Per Capita Revenue:	\$584	\$255	\$195
Per Capita Expenditures:	\$359	\$236	\$180
Revenues over (under) Expenditures:	\$42,175	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	183.91%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$124,272	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$661	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$124,272	\$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: **Peach Orchard Township and Road & Bridge**

Unit Code: 027/080/01 County: Ford

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$192,135

Equalized Assessed Valuation: \$9,461,563

Population: 608

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$42,702

**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:	\$160,736	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$264	\$379	\$270
Revenue Collected During FY 15:	\$187,394	\$239,620	\$189,395
Expenditures During FY 15:	\$140,275	\$224,553	\$172,155
Per Capita Revenue:	\$308	\$255	\$195
Per Capita Expenditures:	\$231	\$236	\$180
Revenues over (under) Expenditures:	\$47,119	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	148.18%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$207,855	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$342	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$220,394	\$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:	\$10,000	\$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: **Pearl Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$141,272**

Equalized Assessed Valuation: **\$2,699,932**

Population: **372**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$15,085**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$91,584	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$246	\$379	\$270
Revenue Collected During FY 15:	\$55,234	\$239,620	\$189,395
Expenditures During FY 15:	\$52,532	\$224,553	\$172,155
Per Capita Revenue:	\$148	\$255	\$195
Per Capita Expenditures:	\$141	\$236	\$180
Revenues over (under) Expenditures:	\$2,702	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	179.48%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$94,286	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$253	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$82,509	\$146,999	\$
Total Unrestricted Net Assets:	\$11,777	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pecatonica Township and Road & Bridge		
Unit Code:	101/080/01	County:	Winnebago
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$352,445		
Equalized Assessed Valuation:	\$64,588,689		
Population:	4,355		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$91,581	

#### 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:	\$534,803	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$123	\$379	\$270
Revenue Collected During FY 15:	\$340,287	\$239,620	\$189,395
Expenditures During FY 15:	\$247,739	\$224,553	\$172,155
Per Capita Revenue:	\$78	\$255	\$195
Per Capita Expenditures:	\$57	\$236	\$180
Revenues over (under) Expenditures:	\$92,548	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	249.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$617,726	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$142	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$535,902	\$146,999	\$
Total Unrestricted Net Assets:	\$81,824	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$22,631	\$41,603	\$
Per Capita Debt:	\$5	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

Fiscal Year End: **1/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$816,379**

Equalized Assessed Valuation: **\$328,213,729**

Population: **29,807**

Employees:

Full Time: **6**

Part Time: **8**

Salaries Paid: **\$347,174**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$471,837	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$16	\$379	\$270
Revenue Collected During FY 15:	\$643,440	\$239,620	\$189,395
Expenditures During FY 15:	\$570,932	\$224,553	\$172,155
Per Capita Revenue:	\$22	\$255	\$195
Per Capita Expenditures:	\$19	\$236	\$180
Revenues over (under) Expenditures:	\$72,508	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	95.34%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$544,345	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$18	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$301,986	\$146,999	\$
Total Unrestricted Net Assets:	\$242,359	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 027/090/01 County: Ford

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$76,601

Equalized Assessed Valuation: \$8,494,840

Population: 176

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$30,045

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$197,892	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,124	\$379	\$270
Revenue Collected During FY 15:	\$97,688	\$239,620	\$189,395
Expenditures During FY 15:	\$75,390	\$224,553	\$172,155
Per Capita Revenue:	\$555	\$255	\$195
Per Capita Expenditures:	\$428	\$236	\$180
Revenues over (under) Expenditures:	\$22,298	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	292.07%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$220,190	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,251	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$197,891	\$71,097	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 041/120/01 County: Jefferson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$250,102

Equalized Assessed Valuation: \$7,863,504

Population: 1,208

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$43,670

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$187,653	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$155	\$379	\$270
Revenue Collected During FY 15:	\$127,856	\$239,620	\$189,395
Expenditures During FY 15:	\$140,583	\$224,553	\$172,155
Per Capita Revenue:	\$106	\$255	\$195
Per Capita Expenditures:	\$116	\$236	\$180
Revenues over (under) Expenditures:	-\$12,727	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	124.43%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$174,926	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$145	\$403	\$285

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$334,600**

Equalized Assessed Valuation: **\$9,542,122**

Population: **400**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$28,000**

#### 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:	\$152,925	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$382	\$379	\$270
Revenue Collected During FY 15:	\$119,801	\$239,620	\$189,395
Expenditures During FY 15:	\$126,220	\$224,553	\$172,155
Per Capita Revenue:	\$300	\$255	\$195
Per Capita Expenditures:	\$316	\$236	\$180
Revenues over (under) Expenditures:	-\$6,419	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	116.07%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$146,506	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$366	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$146,550	\$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: Penn Township and Road & Bridge

Unit Code: 086/130/01 County: Shelby

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$109,125

Equalized Assessed Valuation: \$9,484,780

Population: 107

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$15,945

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$120,368	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,125	\$379	\$270
Revenue Collected During FY 15:	\$67,720	\$239,620	\$189,395
Expenditures During FY 15:	\$59,587	\$224,553	\$172,155
Per Capita Revenue:	\$633	\$255	\$195
Per Capita Expenditures:	\$557	\$236	\$180
Revenues over (under) Expenditures:	\$8,133	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	215.65%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$128,501	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,201	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,738	\$146,999	\$
Total Unrestricted Net Assets:	\$125,762	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pennsylvania Township and Road & Bridge		
Unit Code:	060/100/01	County:	Mason
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$99,096		
Equalized Assessed Valuation:	\$1,400,000		
Population:	206		
Employees:			
Full Time:	7		
Part Time:	2		
Salaries Paid:	\$21,700		

#### Blended Component Units

Number Submitted = 2  
 penn township  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$61,766	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$300	\$379	\$270
Revenue Collected During FY 15:	\$72,247	\$239,620	\$189,395
Expenditures During FY 15:	\$90,541	\$224,553	\$172,155
Per Capita Revenue:	\$351	\$255	\$195
Per Capita Expenditures:	\$440	\$236	\$180
Revenues over (under) Expenditures:	-\$18,294	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	48.01%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$43,472	\$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:	\$98,906	\$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

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

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$638,965**

Equalized Assessed Valuation: **\$99,205,173**

Population: **4,431**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$131,813**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$745,559	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$168	\$379	\$270
Revenue Collected During FY 15:	\$593,157	\$239,620	\$189,395
Expenditures During FY 15:	\$451,713	\$224,553	\$172,155
Per Capita Revenue:	\$134	\$255	\$195
Per Capita Expenditures:	\$102	\$236	\$180
Revenues over (under) Expenditures:	\$141,444	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	196.36%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$887,003	\$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:	\$	\$29,665	\$
Total Unreserved Funds:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$812,902	\$146,999	\$
Total Unrestricted Net Assets:	\$74,101	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$213,101**

Equalized Assessed Valuation: **\$6,722,802**

Population: **594**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$22,620**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$133,695	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$225	\$379	\$270
Revenue Collected During FY 15:	\$89,704	\$239,620	\$189,395
Expenditures During FY 15:	\$83,229	\$224,553	\$172,155
Per Capita Revenue:	\$151	\$255	\$195
Per Capita Expenditures:	\$140	\$236	\$180
Revenues over (under) Expenditures:	\$6,475	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	168.41%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$140,170	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$236	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$99,951	\$146,999	\$
Total Unrestricted Net Assets:	\$40,219	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Perryton Township and Road & Bridge		
Unit Code:	066/110/01	County:	Mercer
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$168,736		
Equalized Assessed Valuation:	\$12,490,913		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$26,501		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$382,250	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$76	\$379	\$270
Revenue Collected During FY 15:	\$77,295	\$239,620	\$189,395
Expenditures During FY 15:	\$103,138	\$224,553	\$172,155
Per Capita Revenue:	\$15	\$255	\$195
Per Capita Expenditures:	\$21	\$236	\$180
Revenues over (under) Expenditures:	-\$25,843	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	345.56%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$356,407	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$71	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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:	Persifer Township and Road & Bridge		
Unit Code:	048/150/01	County:	Knox
Fiscal Year End:	3/28/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$679,980		
Equalized Assessed Valuation:	\$65,134,102		
Population:	1,150		
Employees:			
	Full Time:	1	
	Part Time:	13	
	Salaries Paid:	\$79,193	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$669,553	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$582	\$379	\$270
Revenue Collected During FY 15:	\$519,361	\$239,620	\$189,395
Expenditures During FY 15:	\$416,197	\$224,553	\$172,155
Per Capita Revenue:	\$452	\$255	\$195
Per Capita Expenditures:	\$362	\$236	\$180
Revenues over (under) Expenditures:	\$103,164	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	185.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$772,717	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$672	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$758,914	\$146,999	\$
Total Unrestricted Net Assets:	\$13,803	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$127,504	\$41,603	\$
Per Capita Debt:	\$111	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Peru Township and Road & Bridge		
Unit Code:	050/280/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,000,521		
Equalized Assessed Valuation:	\$240,659,483		
Population:	10,272		
Employees:			
Full Time:			4
Part Time:			8
Salaries Paid:			\$242,143

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$411,795	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$40	\$379	\$270
Revenue Collected During FY 15:	\$481,175	\$239,620	\$189,395
Expenditures During FY 15:	\$603,438	\$224,553	\$172,155
Per Capita Revenue:	\$47	\$255	\$195
Per Capita Expenditures:	\$59	\$236	\$180
Revenues over (under) Expenditures:	-\$122,263	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	47.98%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$289,532	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$28	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,563	\$146,999	\$
Total Unrestricted Net Assets:	\$180,969	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pesotum Township and Road & Bridge		
Unit Code:	010/180/01	County:	Champaign
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$275,520		
Equalized Assessed Valuation:	\$25,190,720		
Population:	950		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$78,214		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$221,746	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$233	\$379	\$270
Revenue Collected During FY 15:	\$183,759	\$239,620	\$189,395
Expenditures During FY 15:	\$198,839	\$224,553	\$172,155
Per Capita Revenue:	\$193	\$255	\$195
Per Capita Expenditures:	\$209	\$236	\$180
Revenues over (under) Expenditures:	-\$15,080	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	125.67%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$249,886	\$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:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$249,886	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$35,319	\$41,603	\$
Per Capita Debt:	\$37	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Petty Township and Road & Bridge		
Unit Code:	051/080/01	County:	Lawrence
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$319,033		
Equalized Assessed Valuation:	\$9,356,666		
Population:	729		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$86,694		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$233,606	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$320	\$379	\$270
Revenue Collected During FY 15:	\$611,938	\$239,620	\$189,395
Expenditures During FY 15:	\$635,773	\$224,553	\$172,155
Per Capita Revenue:	\$839	\$255	\$195
Per Capita Expenditures:	\$872	\$236	\$180
Revenues over (under) Expenditures:	-\$23,835	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	32.99%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$209,771	\$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:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$209,771	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Phenix Township and Road & Bridge	
Unit Code:	037/200/01	County: Henry
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$625,358	
Equalized Assessed Valuation:	\$35,796,687	
Population:	1,672	
Employees:		
Full Time:	2	
Part Time:	13	
Salaries Paid:	\$109,086	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$622,725	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$372	\$379	\$270
Revenue Collected During FY 15:	\$365,054	\$239,620	\$189,395
Expenditures During FY 15:	\$393,159	\$224,553	\$172,155
Per Capita Revenue:	\$218	\$255	\$195
Per Capita Expenditures:	\$235	\$236	\$180
Revenues over (under) Expenditures:	-\$28,105	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	161.61%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$635,375	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$380	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$264,125	\$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:	\$223,591	\$41,603	\$
Per Capita Debt:	\$134	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 009/090/01 County: Cass

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$284,038

Equalized Assessed Valuation: \$9,889,305

Population: 221

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$31,716

#### 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:	\$186,372	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$843	\$379	\$270
Revenue Collected During FY 15:	\$106,879	\$239,620	\$189,395
Expenditures During FY 15:	\$148,186	\$224,553	\$172,155
Per Capita Revenue:	\$484	\$255	\$195
Per Capita Expenditures:	\$671	\$236	\$180
Revenues over (under) Expenditures:	-\$41,307	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	97.89%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$145,065	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$656	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$133,043	\$29,665	\$
Total Unreserved Funds:	\$12,022	\$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:	Phillips Township and Road & Bridge		
Unit Code:	097/100/01	County:	White
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$482,030		
Equalized Assessed Valuation:	\$15,553,655		
Population:	1,258		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$78,777		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$638,553	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$508	\$379	\$270
Revenue Collected During FY 15:	\$225,022	\$239,620	\$189,395
Expenditures During FY 15:	\$219,446	\$224,553	\$172,155
Per Capita Revenue:	\$179	\$255	\$195
Per Capita Expenditures:	\$174	\$236	\$180
Revenues over (under) Expenditures:	\$5,576	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	289.73%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$635,804	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$505	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$454,614	\$146,999	\$
Total Unrestricted Net Assets:	\$56,812	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$482,130**

Equalized Assessed Valuation: **\$43,113,538**

Population: **1,437**

Employees:

Full Time: **1**

Part Time: **13**

Salaries Paid: **\$103,747**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$316,597	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$220	\$379	\$270
Revenue Collected During FY 15:	\$386,757	\$239,620	\$189,395
Expenditures During FY 15:	\$341,787	\$224,553	\$172,155
Per Capita Revenue:	\$269	\$255	\$195
Per Capita Expenditures:	\$238	\$236	\$180
Revenues over (under) Expenditures:	\$44,970	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	105.79%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$361,567	\$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:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$361,567	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Piasa Township and Road & Bridge		
Unit Code:	042/070/01	County:	Jersey
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$588,441		
Equalized Assessed Valuation:	\$47,714,199		
Population:	3,060		
Employees:			
Full Time:			2
Part Time:			6
Salaries Paid:			\$79,818

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$772,354	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$252	\$379	\$270
Revenue Collected During FY 15:	\$300,732	\$239,620	\$189,395
Expenditures During FY 15:	\$272,332	\$224,553	\$172,155
Per Capita Revenue:	\$98	\$255	\$195
Per Capita Expenditures:	\$89	\$236	\$180
Revenues over (under) Expenditures:	\$28,400	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	294.04%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$800,754	\$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:	\$400,000	\$146,999	\$
Total Unrestricted Net Assets:	\$438,288	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pickaway Township and Road & Bridge		
Unit Code:	086/140/01	County:	Shelby
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$94,004		
Equalized Assessed Valuation:	\$9,511,673		
Population:	179		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$32,052		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$149,759	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$837	\$379	\$270
Revenue Collected During FY 15:	\$82,548	\$239,620	\$189,395
Expenditures During FY 15:	\$94,004	\$224,553	\$172,155
Per Capita Revenue:	\$461	\$255	\$195
Per Capita Expenditures:	\$525	\$236	\$180
Revenues over (under) Expenditures:	-\$11,456	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	147.12%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$138,303	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$773	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$120,826	\$146,999	\$
Total Unrestricted Net Assets:	\$9,997	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 019/120/01 County: Dekalb

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$831,621

Equalized Assessed Valuation: \$19,274,752

Population: 454

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$45,000

#### 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:	\$394,155	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$868	\$379	\$270
Revenue Collected During FY 15:	\$300,473	\$239,620	\$189,395
Expenditures During FY 15:	\$244,163	\$224,553	\$172,155
Per Capita Revenue:	\$662	\$255	\$195
Per Capita Expenditures:	\$538	\$236	\$180
Revenues over (under) Expenditures:	\$56,310	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	184.49%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$450,465	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$992	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$450,465	\$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:	Pigeon Grove Township and Road & Bridge		
Unit Code:	038/220/01	County:	Iroquois
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$147,900		
Equalized Assessed Valuation:	\$16,232,120		
Population:	1,350		
Employees:			
Full Time:	1		
Part Time:	5		
Salaries Paid:	\$56,450		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$178,848	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$132	\$379	\$270
Revenue Collected During FY 15:	\$172,556	\$239,620	\$189,395
Expenditures During FY 15:	\$122,253	\$224,553	\$172,155
Per Capita Revenue:	\$128	\$255	\$195
Per Capita Expenditures:	\$91	\$236	\$180
Revenues over (under) Expenditures:	\$50,303	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	187.44%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$229,151	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$170	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$229,151	\$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: **Pike Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$64,376**

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

Population: **303**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$24,600**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$28,060	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$93	\$379	\$270
Revenue Collected During FY 15:	\$37,900	\$239,620	\$189,395
Expenditures During FY 15:	\$49,060	\$224,553	\$172,155
Per Capita Revenue:	\$125	\$255	\$195
Per Capita Expenditures:	\$162	\$236	\$180
Revenues over (under) Expenditures:	-\$11,160	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	34.45%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$16,900	\$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:	\$2,949	\$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:	\$91,655	\$41,603	\$
Per Capita Debt:	\$302	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pilot Township and Road & Bridge		
Unit Code:	046/120/01	County:	Kankakee
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$455,053		
Equalized Assessed Valuation:	\$42,202,177		
Population:	2,086		
Employees:			
Full Time:			2
Part Time:			9
Salaries Paid:			\$134,468

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,011,447	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$485	\$379	\$270
Revenue Collected During FY 15:	\$667,298	\$239,620	\$189,395
Expenditures During FY 15:	\$541,807	\$224,553	\$172,155
Per Capita Revenue:	\$320	\$255	\$195
Per Capita Expenditures:	\$260	\$236	\$180
Revenues over (under) Expenditures:	\$125,491	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	209.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,136,938	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$545	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,026,667	\$146,999	\$
Total Unrestricted Net Assets:	\$110,272	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$18,000	\$41,603	\$
Per Capita Debt:	\$9	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **092/150/01** County: **Vermilion**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$357,918**

Equalized Assessed Valuation: **\$14,490,415**

Population: **587**

Employees:

    Full Time: **1**

    Part Time: **7**

    Salaries Paid: **\$78,942**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$701,041	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,194	\$379	\$270
Revenue Collected During FY 15:	\$350,549	\$239,620	\$189,395
Expenditures During FY 15:	\$320,512	\$224,553	\$172,155
Per Capita Revenue:	\$597	\$255	\$195
Per Capita Expenditures:	\$546	\$236	\$180
Revenues over (under) Expenditures:	\$30,037	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	228.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$731,078	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,245	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$798,878	\$29,665	\$
Total Unreserved Funds:	\$121,572	\$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:	\$31,269	\$41,603	\$
Per Capita Debt:	\$53	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pilot Grove Township and Road & Bridge		
Unit Code:	034/140/01	County:	Hancock
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$282,319		
Equalized Assessed Valuation:	\$10,344,170		
Population:	278		
Employees:			
Full Time:	10		
Part Time:	3		
Salaries Paid:	\$30,447		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$173,292	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$623	\$379	\$270
Revenue Collected During FY 15:	\$157,446	\$239,620	\$189,395
Expenditures During FY 15:	\$159,644	\$224,553	\$172,155
Per Capita Revenue:	\$566	\$255	\$195
Per Capita Expenditures:	\$574	\$236	\$180
Revenues over (under) Expenditures:	-\$2,198	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	107.17%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$171,094	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$615	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$171,089	\$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:	Pilot Knob Township and Road & Bridge		
Unit Code:	095/130/01	County:	Washington
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$408,015		
Equalized Assessed Valuation:	\$10,607,354		
Population:	555		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$27,688	

#### 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:	\$275,390	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$496	\$379	\$270
Revenue Collected During FY 15:	\$127,920	\$239,620	\$189,395
Expenditures During FY 15:	\$138,497	\$224,553	\$172,155
Per Capita Revenue:	\$230	\$255	\$195
Per Capita Expenditures:	\$250	\$236	\$180
Revenues over (under) Expenditures:	-\$10,577	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	191.20%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$264,813	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$477	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$158,247	\$146,999	\$
Total Unrestricted Net Assets:	\$106,566	\$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:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pin Oak Township and Road & Bridge		
Unit Code:	057/200/01	County:	Madison
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,353,698		
Equalized Assessed Valuation:	\$121,061,890		
Population:	3,916		
Employees:			
	Full Time:	2	
	Part Time:	8	
	Salaries Paid:	\$144,688	

#### 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:	\$918,901	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$235	\$379	\$270
Revenue Collected During FY 15:	\$593,063	\$239,620	\$189,395
Expenditures During FY 15:	\$747,063	\$224,553	\$172,155
Per Capita Revenue:	\$151	\$255	\$195
Per Capita Expenditures:	\$191	\$236	\$180
Revenues over (under) Expenditures:	-\$154,000	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	103.44%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$772,755	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$197	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$591,863	\$146,999	\$
Total Unrestricted Net Assets:	\$180,892	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 071/190/01 County: Ogle

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$175,170

Equalized Assessed Valuation: \$18,978,403

Population: 758

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$407

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$82,548	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$109	\$379	\$270
Revenue Collected During FY 15:	\$134,374	\$239,620	\$189,395
Expenditures During FY 15:	\$128,857	\$224,553	\$172,155
Per Capita Revenue:	\$177	\$255	\$195
Per Capita Expenditures:	\$170	\$236	\$180
Revenues over (under) Expenditures:	\$5,517	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	68.34%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$88,065	\$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:	\$129,391	\$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:	\$53	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pine Rock Township and Road & Bridge		
Unit Code:	071/200/01	County:	Ogle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$395,607		
Equalized Assessed Valuation:	\$18,562,276		
Population:	985		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$43,476		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$359,838	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$365	\$379	\$270
Revenue Collected During FY 15:	\$357,166	\$239,620	\$189,395
Expenditures During FY 15:	\$249,877	\$224,553	\$172,155
Per Capita Revenue:	\$363	\$255	\$195
Per Capita Expenditures:	\$254	\$236	\$180
Revenues over (under) Expenditures:	\$107,289	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	186.94%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$467,127	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$474	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$337,622	\$146,999	\$
Total Unrestricted Net Assets:	\$129,505	\$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:	\$81,740	\$41,603	\$
Per Capita Debt:	\$83	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pitman Township and Road & Bridge		
Unit Code:	068/120/01	County:	Montgomery
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$281,200		
Equalized Assessed Valuation:	\$10,273,050		
Population:	466		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$34,855		

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:	\$283,447	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$608	\$379	\$270
Revenue Collected During FY 15:	\$122,341	\$239,620	\$189,395
Expenditures During FY 15:	\$125,243	\$224,553	\$172,155
Per Capita Revenue:	\$263	\$255	\$195
Per Capita Expenditures:	\$269	\$236	\$180
Revenues over (under) Expenditures:	-\$2,902	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	224.00%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$280,545	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$602	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$204,534	\$146,999	\$
Total Unrestricted Net Assets:	\$76,011	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pittsfield Township and Road & Bridge		
Unit Code:	075/200/01	County:	Pike
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$665,370		
Equalized Assessed Valuation:	\$52,734,384		
Population:	4,477		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$74,431		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$363,202	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$81	\$379	\$270
Revenue Collected During FY 15:	\$360,425	\$239,620	\$189,395
Expenditures During FY 15:	\$391,478	\$224,553	\$172,155
Per Capita Revenue:	\$81	\$255	\$195
Per Capita Expenditures:	\$87	\$236	\$180
Revenues over (under) Expenditures:	-\$31,053	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	84.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$332,149	\$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:	\$243,880	\$146,999	\$
Total Unrestricted Net Assets:	\$88,269	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$89,422	\$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: **Pixley Township and Road & Bridge**

Unit Code: **013/090/01** County: **Clay**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$112,846**

Equalized Assessed Valuation: **\$5,591,175**

Population: **589**

Employees:

Full Time: **1**

Part Time: **7**

Salaries Paid: **\$30,050**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$133,335	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$226	\$379	\$270
Revenue Collected During FY 15:	\$119,055	\$239,620	\$189,395
Expenditures During FY 15:	\$112,846	\$224,553	\$172,155
Per Capita Revenue:	\$202	\$255	\$195
Per Capita Expenditures:	\$192	\$236	\$180
Revenues over (under) Expenditures:	\$6,209	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	123.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$139,544	\$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:	\$139,544	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$27,421	\$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 Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Plainfield Township and Road & Bridge		
Unit Code:	099/160/01	County:	Will
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,649,808		
Equalized Assessed Valuation:	\$1,592,007,183		
Population:	80,318		
Employees:			
	Full Time:	12	
	Part Time:	29	
	Salaries Paid:	\$878,909	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,875,518	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$23	\$128	\$63
Revenue Collected During FY 15:	\$2,958,955	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$3,691,838	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$37	\$124	\$65
Per Capita Expenditures:	\$46	\$104	\$61
Revenues over (under) Expenditures:	-\$732,883	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	30.95%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,142,635	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$14	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,481	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,019,880	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,475,000	\$761,643	\$
Per Capita Debt:	\$18	\$36	\$
General Obligation Debt over EAV:	0.09%	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:	Plato Township and Road & Bridge		
Unit Code:	045/120/01	County:	Kane
Fiscal Year End:	5/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,295,968		
Equalized Assessed Valuation:	\$236,114,190		
Population:	7,880		
Employees:			
Full Time:	4		
Part Time:	16		
Salaries Paid:	\$268,806		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$376,523	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$48	\$128	\$63
Revenue Collected During FY 15:	\$1,019,741	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$943,771	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$129	\$124	\$65
Per Capita Expenditures:	\$120	\$104	\$61
Revenues over (under) Expenditures:	\$75,970	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	47.95%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$452,493	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$57	\$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:	\$452,493	\$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:	Pleasant Township and Road & Bridge		
Unit Code:	029/200/01	County:	Fulton
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$274,500		
Equalized Assessed Valuation:	\$9,446,756		
Population:	173		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$28,621		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$170,213	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$984	\$379	\$270
Revenue Collected During FY 15:	\$90,517	\$239,620	\$189,395
Expenditures During FY 15:	\$100,365	\$224,553	\$172,155
Per Capita Revenue:	\$523	\$255	\$195
Per Capita Expenditures:	\$580	\$236	\$180
Revenues over (under) Expenditures:	-\$9,848	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	159.78%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$160,365	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$927	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$160,365	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$29,614	\$41,603	\$
Per Capita Debt:	\$171	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 015/110/01 County: Coles

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$474,573

Equalized Assessed Valuation: \$19,215,828

Population: 1,327

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$65,879

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$243,198	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$183	\$379	\$270
Revenue Collected During FY 15:	\$277,633	\$239,620	\$189,395
Expenditures During FY 15:	\$261,681	\$224,553	\$172,155
Per Capita Revenue:	\$209	\$255	\$195
Per Capita Expenditures:	\$197	\$236	\$180
Revenues over (under) Expenditures:	\$15,952	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	99.03%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$259,150	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$195	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$227,373	\$146,999	\$
Total Unrestricted Net Assets:	\$31,777	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Pleasant Hill Township and Road & Bridge**

Unit Code: **075/210/01** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$429,397**

Equalized Assessed Valuation: **\$12,710,361**

Population: **1,400**

Employees:

    Full Time: **1**

    Part Time: **7**

    Salaries Paid: **\$58,739**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$284,361	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$203	\$379	\$270
Revenue Collected During FY 15:	\$152,908	\$239,620	\$189,395
Expenditures During FY 15:	\$141,764	\$224,553	\$172,155
Per Capita Revenue:	\$109	\$255	\$195
Per Capita Expenditures:	\$101	\$236	\$180
Revenues over (under) Expenditures:	\$11,144	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	208.45%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$295,505	\$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:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,569	\$146,999	\$
Total Unrestricted Net Assets:	\$103,936	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pleasant Mound Township and Road & Bridge	
Unit Code:	003/070/01	County: Bond
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$358,195	
Equalized Assessed Valuation:	\$11,339,458	
Population:	1,104	
Employees:		
Full Time:	1	
Part Time:	12	
Salaries Paid:	\$59,851	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$306,936	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$278	\$379	\$270
Revenue Collected During FY 15:	\$171,945	\$239,620	\$189,395
Expenditures During FY 15:	\$146,687	\$224,553	\$172,155
Per Capita Revenue:	\$156	\$255	\$195
Per Capita Expenditures:	\$133	\$236	\$180
Revenues over (under) Expenditures:	\$25,258	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	226.47%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$332,198	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$301	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$245,688	\$146,999	\$
Total Unrestricted Net Assets:	\$86,510	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pleasant Ridge Township and Road & Bridge		
Unit Code:	053/210/01	County:	Livingston
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$261,900		
Equalized Assessed Valuation:	\$7,567,716		
Population:	320		
Employees:			
Full Time:	8		
Part Time:	2		
Salaries Paid:	\$23,870		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$201,346	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$629	\$379	\$270
Revenue Collected During FY 15:	\$99,679	\$239,620	\$189,395
Expenditures During FY 15:	\$90,410	\$224,553	\$172,155
Per Capita Revenue:	\$311	\$255	\$195
Per Capita Expenditures:	\$283	\$236	\$180
Revenues over (under) Expenditures:	\$9,269	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	232.96%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$210,615	\$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:	\$210,699	\$71,097	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$169,203	\$41,603	\$
Per Capita Debt:	\$529	\$33	\$
General Obligation Debt over EAV:	2.24%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pleasant Vale Township and Road & Bridge		
Unit Code:	075/220/01	County:	Pike
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$173,201		
Equalized Assessed Valuation:	\$6,584,195		
Population:	884		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$24,169		

#### 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:	\$96,621	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$109	\$379	\$270
Revenue Collected During FY 15:	\$81,264	\$239,620	\$189,395
Expenditures During FY 15:	\$75,236	\$224,553	\$172,155
Per Capita Revenue:	\$92	\$255	\$195
Per Capita Expenditures:	\$85	\$236	\$180
Revenues over (under) Expenditures:	\$6,028	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	136.44%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$102,649	\$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:	\$81,379	\$146,999	\$
Total Unrestricted Net Assets:	\$21,270	\$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: **Pleasant Valley Township and Road & Bridge**

Unit Code: 043/120/01 County: Jo Daviess

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$152,338

Equalized Assessed Valuation: \$6,708,922

Population: 260

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$26,903

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$269,576	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,037	\$379	\$270
Revenue Collected During FY 15:	\$217,761	\$239,620	\$189,395
Expenditures During FY 15:	\$151,655	\$224,553	\$172,155
Per Capita Revenue:	\$838	\$255	\$195
Per Capita Expenditures:	\$583	\$236	\$180
Revenues over (under) Expenditures:	\$66,106	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	221.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$335,682	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,291	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$291,821	\$146,999	\$
Total Unrestricted Net Assets:	\$12,256	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$33,134	\$41,603	\$
Per Capita Debt:	\$127	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pleasant View Township and Road & Bridge		
Unit Code:	055/140/01	County:	Macon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$677,458		
Equalized Assessed Valuation:	\$20,494,290		
Population:	1,481		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$109,503	

#### 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:	\$415,643	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$281	\$379	\$270
Revenue Collected During FY 15:	\$449,520	\$239,620	\$189,395
Expenditures During FY 15:	\$388,651	\$224,553	\$172,155
Per Capita Revenue:	\$304	\$255	\$195
Per Capita Expenditures:	\$262	\$236	\$180
Revenues over (under) Expenditures:	\$60,869	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	130.33%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$506,512	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$342	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$377,822	\$146,999	\$
Total Unrestricted Net Assets:	\$128,690	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Plum Hill Township and Road & Bridge		
Unit Code:	095/140/01	County:	Washington
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$278,410		
Equalized Assessed Valuation:	\$8,108,055		
Population:	537		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$32,834	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$201,317	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$375	\$379	\$270
Revenue Collected During FY 15:	\$87,142	\$239,620	\$189,395
Expenditures During FY 15:	\$83,084	\$224,553	\$172,155
Per Capita Revenue:	\$162	\$255	\$195
Per Capita Expenditures:	\$155	\$236	\$180
Revenues over (under) Expenditures:	\$4,058	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	247.19%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$205,375	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$382	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,616	\$146,999	\$
Total Unrestricted Net Assets:	\$58,759	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Point Pleasant Township and Road & Bridge**

Unit Code: 094/100/01 County: Warren

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$100,502

Equalized Assessed Valuation: \$12,337,760

Population: 187

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$36,710

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$174,630	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$934	\$379	\$270
Revenue Collected During FY 15:	\$112,372	\$239,620	\$189,395
Expenditures During FY 15:	\$242,686	\$224,553	\$172,155
Per Capita Revenue:	\$601	\$255	\$195
Per Capita Expenditures:	\$1,298	\$236	\$180
Revenues over (under) Expenditures:	-\$130,314	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	58.64%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$142,316	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$761	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$142,316	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$98,000	\$41,603	\$
Per Capita Debt:	\$524	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 056/180/01 County: Macoupin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$359,260

Equalized Assessed Valuation: \$11,415,767

Population: 563

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$17,000

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$125,547	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$223	\$379	\$270
Revenue Collected During FY 15:	\$103,618	\$239,620	\$189,395
Expenditures During FY 15:	\$181,389	\$224,553	\$172,155
Per Capita Revenue:	\$184	\$255	\$195
Per Capita Expenditures:	\$322	\$236	\$180
Revenues over (under) Expenditures:	-\$77,771	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	26.34%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$47,776	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$85	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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:	Pomona Township and Road & Bridge		
Unit Code:	039/130/01	County:	Jackson
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$195,400		
Equalized Assessed Valuation:	\$8,804,420		
Population:	802		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$9,563	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$165,513	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$206	\$379	\$270
Revenue Collected During FY 15:	\$39,843	\$239,620	\$189,395
Expenditures During FY 15:	\$28,553	\$224,553	\$172,155
Per Capita Revenue:	\$50	\$255	\$195
Per Capita Expenditures:	\$36	\$236	\$180
Revenues over (under) Expenditures:	\$11,290	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	619.21%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$176,803	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$220	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,162	\$146,999	\$
Total Unrestricted Net Assets:	\$51,641	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Pontiac Township and Road & Bridge		
Unit Code:	053/220/01	County:	Livingston
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$526,476		
Equalized Assessed Valuation:	\$136,215,220		
Population:	11,261		
Employees:			
	Full Time:	1	
	Part Time:	14	
	Salaries Paid:	\$141,467	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$464,994	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$41	\$379	\$270
Revenue Collected During FY 15:	\$602,158	\$239,620	\$189,395
Expenditures During FY 15:	\$272,158	\$224,553	\$172,155
Per Capita Revenue:	\$53	\$255	\$195
Per Capita Expenditures:	\$24	\$236	\$180
Revenues over (under) Expenditures:	\$330,000	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	292.11%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$794,994	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$71	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$370,620	\$146,999	\$
Total Unrestricted Net Assets:	\$424,372	\$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: **Pontoosuc Township and Road & Bridge**

Unit Code: 034/150/01 County: Hancock

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$113,906

Equalized Assessed Valuation: \$423,351,800

Population: 425

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$17,145

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$205,850	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$484	\$379	\$270
Revenue Collected During FY 15:	\$106,811	\$239,620	\$189,395
Expenditures During FY 15:	\$101,458	\$224,553	\$172,155
Per Capita Revenue:	\$251	\$255	\$195
Per Capita Expenditures:	\$239	\$236	\$180
Revenues over (under) Expenditures:	\$5,353	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	208.17%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$211,203	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$497	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$211,159	\$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:	\$14,000	\$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: **Pope Township and Road & Bridge**

Unit Code: 026/110/01 County: Fayette

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$78,830

Equalized Assessed Valuation: \$1,929,900

Population: 213

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$13,436

#### 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:	\$23,537	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$111	\$379	\$270
Revenue Collected During FY 15:	\$32,771	\$239,620	\$189,395
Expenditures During FY 15:	\$30,194	\$224,553	\$172,155
Per Capita Revenue:	\$154	\$255	\$195
Per Capita Expenditures:	\$142	\$236	\$180
Revenues over (under) Expenditures:	\$2,577	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	86.49%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$26,114	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$123	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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: **Poplar Grove Township and Road & Bridge**

Unit Code: 004/080/01 County: Boone

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$331,997

Equalized Assessed Valuation: \$83,623,192

Population: 5,054

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$31,917

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$584,624	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$116	\$379	\$270
Revenue Collected During FY 15:	\$267,496	\$239,620	\$189,395
Expenditures During FY 15:	\$331,997	\$224,553	\$172,155
Per Capita Revenue:	\$53	\$255	\$195
Per Capita Expenditures:	\$66	\$236	\$180
Revenues over (under) Expenditures:	-\$64,501	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	156.66%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$520,123	\$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:	\$562,853	\$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: **Port Byron Township**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$16,491**

Equalized Assessed Valuation: **\$28,038,866**

Population: **1,446**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$7,750**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$27,279	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$19	\$379	\$270
Revenue Collected During FY 15:	\$16,957	\$239,620	\$189,395
Expenditures During FY 15:	\$15,762	\$224,553	\$172,155
Per Capita Revenue:	\$12	\$255	\$195
Per Capita Expenditures:	\$11	\$236	\$180
Revenues over (under) Expenditures:	\$1,195	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	180.65%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$28,474	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$20	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,186	\$29,665	\$
Total Unreserved Funds:	\$13,288	\$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:	Portland Township and Road & Bridge		
Unit Code:	098/170/01	County:	Whiteside
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$90,900		
Equalized Assessed Valuation:	\$8,961,749		
Population:	422		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$22,284	

#### 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:	\$112,309	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$266	\$379	\$270
Revenue Collected During FY 15:	\$85,560	\$239,620	\$189,395
Expenditures During FY 15:	\$82,752	\$224,553	\$172,155
Per Capita Revenue:	\$203	\$255	\$195
Per Capita Expenditures:	\$196	\$236	\$180
Revenues over (under) Expenditures:	\$2,808	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	139.11%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$115,117	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$273	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$115,116	\$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:	\$5,125	\$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:	Prairie Township and Road & Bridge		
Unit Code:	034/160/01	County:	Hancock
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$420,134		
Equalized Assessed Valuation:	\$10,536,271		
Population:	375		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$41,388	

#### 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:	\$300,158	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$800	\$379	\$270
Revenue Collected During FY 15:	\$171,167	\$239,620	\$189,395
Expenditures During FY 15:	\$207,610	\$224,553	\$172,155
Per Capita Revenue:	\$456	\$255	\$195
Per Capita Expenditures:	\$554	\$236	\$180
Revenues over (under) Expenditures:	-\$36,443	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	127.02%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$263,715	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$703	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$73,963	\$29,665	\$
Total Unreserved Funds:	\$189,752	\$71,097	\$

##### Net Assets

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



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$38,000	\$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:	Prairie Township and Road & Bridge		
Unit Code:	017/080/01	County:	Crawford
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$197,195		
Equalized Assessed Valuation:	\$6,722,892		
Population:	594		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$45,505	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$100,667	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$169	\$379	\$270
Revenue Collected During FY 15:	\$129,940	\$239,620	\$189,395
Expenditures During FY 15:	\$119,873	\$224,553	\$172,155
Per Capita Revenue:	\$219	\$255	\$195
Per Capita Expenditures:	\$202	\$236	\$180
Revenues over (under) Expenditures:	\$10,067	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	92.38%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$110,734	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$186	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,327	\$146,999	\$
Total Unrestricted Net Assets:	\$29,407	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Prairie Township and Road & Bridge		
Unit Code:	086/150/01	County:	Shelby
Fiscal Year End:	3/29/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$254,300		
Equalized Assessed Valuation:	\$15,676,635		
Population:	380		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$46,848		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$144,672	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$381	\$379	\$270
Revenue Collected During FY 15:	\$181,911	\$239,620	\$189,395
Expenditures During FY 15:	\$143,066	\$224,553	\$172,155
Per Capita Revenue:	\$479	\$255	\$195
Per Capita Expenditures:	\$376	\$236	\$180
Revenues over (under) Expenditures:	\$38,845	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	128.27%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$183,517	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$483	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$139,971	\$146,999	\$
Total Unrestricted Net Assets:	\$43,546	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 023/100/01 County: Edgar

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$294,956

Equalized Assessed Valuation: \$12,671,571

Population: 230

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$21,000

#### Blended Component Units

Number Submitted = 2

General Fund

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$233,694	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,016	\$379	\$270
Revenue Collected During FY 15:	\$103,542	\$239,620	\$189,395
Expenditures During FY 15:	\$139,364	\$224,553	\$172,155
Per Capita Revenue:	\$450	\$255	\$195
Per Capita Expenditures:	\$606	\$236	\$180
Revenues over (under) Expenditures:	-\$35,822	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	141.98%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$197,872	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$860	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$197,872	\$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: **Prairie City Township and Road & Bridge**

Unit Code: 062/140/01 County: Mcdonough

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$407,295

Equalized Assessed Valuation: \$7,793,281

Population: 510

Employees:

    Full Time:

    Part Time: 16

    Salaries Paid: \$28,448

#### 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:	\$233,020	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$457	\$379	\$270
Revenue Collected During FY 15:	\$95,150	\$239,620	\$189,395
Expenditures During FY 15:	\$106,778	\$224,553	\$172,155
Per Capita Revenue:	\$187	\$255	\$195
Per Capita Expenditures:	\$209	\$236	\$180
Revenues over (under) Expenditures:	-\$11,628	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	207.34%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$221,392	\$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:	\$106,090	\$29,665	\$
Total Unreserved Funds:	\$132,152	\$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:	\$8,075	\$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: **Prairie Creek Township and Road & Bridge**

Unit Code: 054/150/01 County: Logan

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$197,267

Equalized Assessed Valuation: \$15,398,242

Population: 487

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$30,163

**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:	\$202,457	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$416	\$379	\$270
Revenue Collected During FY 15:	\$72,001	\$239,620	\$189,395
Expenditures During FY 15:	\$52,994	\$224,553	\$172,155
Per Capita Revenue:	\$148	\$255	\$195
Per Capita Expenditures:	\$109	\$236	\$180
Revenues over (under) Expenditures:	\$19,007	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	417.90%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$221,464	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$455	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$200,030	\$29,665	\$
Total Unreserved Funds:	\$21,434	\$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:	Prairie Du Long Township and Road & Bridge		
Unit Code:	088/160/01	County:	St. Clair
Fiscal Year End:	2/28/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$562,384		
Equalized Assessed Valuation:	\$61,635,479		
Population:	2,244		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$83,923	

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$409,585	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$183	\$379	\$270
Revenue Collected During FY 15:	\$341,550	\$239,620	\$189,395
Expenditures During FY 15:	\$275,247	\$224,553	\$172,155
Per Capita Revenue:	\$152	\$255	\$195
Per Capita Expenditures:	\$123	\$236	\$180
Revenues over (under) Expenditures:	\$66,303	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	172.89%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$475,888	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$212	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,722	\$146,999	\$
Total Unrestricted Net Assets:	\$220,166	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Prairie Green Township and Road & Bridge**

Unit Code: 038/230/01 County: Iroquois

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$231,169

Equalized Assessed Valuation: \$7,674,066

Population: 176

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$42,199

**Blended Component Units**

Number Submitted = 2

Prairie Green Twp  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$147,759	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$840	\$379	\$270
Revenue Collected During FY 15:	\$161,639	\$239,620	\$189,395
Expenditures During FY 15:	\$100,906	\$224,553	\$172,155
Per Capita Revenue:	\$918	\$255	\$195
Per Capita Expenditures:	\$573	\$236	\$180
Revenues over (under) Expenditures:	\$60,733	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	206.62%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$208,492	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,185	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$208,452	\$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:	Prairieton Township and Road & Bridge		
Unit Code:	011/120/01	County:	Christian
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$391,800		
Equalized Assessed Valuation:	\$12,431,949		
Population:	449		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$44,726		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$262,444	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$585	\$379	\$270
Revenue Collected During FY 15:	\$288,147	\$239,620	\$189,395
Expenditures During FY 15:	\$330,958	\$224,553	\$172,155
Per Capita Revenue:	\$642	\$255	\$195
Per Capita Expenditures:	\$737	\$236	\$180
Revenues over (under) Expenditures:	-\$42,811	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	66.36%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$219,633	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$489	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$219,633	\$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:	\$55,066	\$41,603	\$
Per Capita Debt:	\$123	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Preemption Township and Road & Bridge		
Unit Code:	066/120/01	County:	Mercer
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$440,325		
Equalized Assessed Valuation:	\$27,311,542		
Population:	1,837		
Employees:			
Full Time:	1		
Part Time:	11		
Salaries Paid:	\$58,440		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$311,342	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$169	\$379	\$270
Revenue Collected During FY 15:	\$175,785	\$239,620	\$189,395
Expenditures During FY 15:	\$189,835	\$224,553	\$172,155
Per Capita Revenue:	\$96	\$255	\$195
Per Capita Expenditures:	\$103	\$236	\$180
Revenues over (under) Expenditures:	-\$14,050	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	156.61%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$297,292	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$162	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$234,391	\$146,999	\$
Total Unrestricted Net Assets:	\$62,901	\$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:	Preston Township and Road & Bridge		
Unit Code:	080/090/01	County:	Richland
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$428,310		
Equalized Assessed Valuation:	\$18,050,797		
Population:	1,247		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$49,140		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$375,805	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$301	\$379	\$270
Revenue Collected During FY 15:	\$326,737	\$239,620	\$189,395
Expenditures During FY 15:	\$354,967	\$224,553	\$172,155
Per Capita Revenue:	\$262	\$255	\$195
Per Capita Expenditures:	\$285	\$236	\$180
Revenues over (under) Expenditures:	-\$28,230	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	97.92%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$347,575	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$279	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$347,575	\$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:	Princeton Township and Road & Bridge		
Unit Code:	006/200/01	County:	Bureau
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,111,300		
Equalized Assessed Valuation:	\$166,438,434		
Population:	9,331		
Employees:			
	Full Time:	2	
	Part Time:	10	
	Salaries Paid:	\$122,881	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,737,178	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$293	\$379	\$270
Revenue Collected During FY 15:	\$738,426	\$239,620	\$189,395
Expenditures During FY 15:	\$631,610	\$224,553	\$172,155
Per Capita Revenue:	\$79	\$255	\$195
Per Capita Expenditures:	\$68	\$236	\$180
Revenues over (under) Expenditures:	\$106,816	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	450.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$2,843,994	\$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:	\$1,219,663	\$29,665	\$
Total Unreserved Funds:	\$1,624,331	\$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:	Princeville Township and Road & Bridge		
Unit Code:	072/140/01	County:	Peoria
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$533,380		
Equalized Assessed Valuation:	\$31,716,833		
Population:	1,628		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$51,868	

#### 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:	\$429,563	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$264	\$379	\$270
Revenue Collected During FY 15:	\$369,358	\$239,620	\$189,395
Expenditures During FY 15:	\$338,335	\$224,553	\$172,155
Per Capita Revenue:	\$227	\$255	\$195
Per Capita Expenditures:	\$208	\$236	\$180
Revenues over (under) Expenditures:	\$31,023	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	136.13%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$460,586	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$283	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$14,308	\$29,665	\$
Total Unreserved Funds:	\$446,278	\$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:	\$23,553	\$41,603	\$
Per Capita Debt:	\$14	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Prophetstown Township and Road & Bridge		
Unit Code:	098/180/01	County:	Whiteside
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$301,308		
Equalized Assessed Valuation:	\$34,233,254		
Population:	2,615		
Employees:			
Full Time:	2		
Part Time:	15		
Salaries Paid:	\$115,600		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$725,072	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$277	\$379	\$270
Revenue Collected During FY 15:	\$327,804	\$239,620	\$189,395
Expenditures During FY 15:	\$301,308	\$224,553	\$172,155
Per Capita Revenue:	\$125	\$255	\$195
Per Capita Expenditures:	\$115	\$236	\$180
Revenues over (under) Expenditures:	\$26,496	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	249.44%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$751,569	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$287	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$751,569	\$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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$663,996	\$761,643	\$
Per Capita Debt:	\$4	\$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: **Putman Township and Road & Bridge**

Unit Code: 029/210/01 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$316,550

Equalized Assessed Valuation: \$23,772,652

Population: 2,137

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$70,186

**Blended Component Units**

Number Submitted = 2

Cemetery District

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$312,980	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$146	\$379	\$270
Revenue Collected During FY 15:	\$277,272	\$239,620	\$189,395
Expenditures During FY 15:	\$322,602	\$224,553	\$172,155
Per Capita Revenue:	\$130	\$255	\$195
Per Capita Expenditures:	\$151	\$236	\$180
Revenues over (under) Expenditures:	-\$45,330	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	99.08%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$319,650	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$150	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$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:	\$317,569	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$42,402	\$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: **Quarry Township and Road & Bridge**

Unit Code: 042/080/01 County: Jersey

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$218,969

Equalized Assessed Valuation: \$30,140,838

Population: 1,174

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$23,652

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$186,617	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$159	\$379	\$270
Revenue Collected During FY 15:	\$105,857	\$239,620	\$189,395
Expenditures During FY 15:	\$85,630	\$224,553	\$172,155
Per Capita Revenue:	\$90	\$255	\$195
Per Capita Expenditures:	\$73	\$236	\$180
Revenues over (under) Expenditures:	\$20,227	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	241.56%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$206,844	\$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:	\$206,601	\$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: **Quincy Township**

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

Fiscal Year End: **3/20/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$658,400**

Equalized Assessed Valuation: **\$609,216,959**

Population: **40,800**

Employees:

    Full Time: **20**

    Part Time: **7**

    Salaries Paid: **\$285,336**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$514,008	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$13	\$379	\$270
Revenue Collected During FY 15:	\$626,280	\$239,620	\$189,395
Expenditures During FY 15:	\$584,230	\$224,553	\$172,155
Per Capita Revenue:	\$15	\$255	\$195
Per Capita Expenditures:	\$14	\$236	\$180
Revenues over (under) Expenditures:	\$42,050	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	95.18%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$556,058	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$14	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$556,058	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 060/110/01 County: Mason

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$155,196

Equalized Assessed Valuation: \$7,679,699

Population: 944

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$23,795

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$278,975	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$296	\$379	\$270
Revenue Collected During FY 15:	\$79,374	\$239,620	\$189,395
Expenditures During FY 15:	\$61,025	\$224,553	\$172,155
Per Capita Revenue:	\$84	\$255	\$195
Per Capita Expenditures:	\$65	\$236	\$180
Revenues over (under) Expenditures:	\$18,349	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	487.22%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$297,324	\$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:	\$	\$29,665	\$
Total Unreserved Funds:	\$297,324	\$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: **Raccoon Township and Road & Bridge**

Unit Code: 058/120/01 County: Marion

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$142,990

Equalized Assessed Valuation: \$23,451,921

Population: 1,541

Employees:

Full Time:

Part Time: 20

Salaries Paid: \$45,712

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$152,673	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$99	\$379	\$270
Revenue Collected During FY 15:	\$138,873	\$239,620	\$189,395
Expenditures During FY 15:	\$128,524	\$224,553	\$172,155
Per Capita Revenue:	\$90	\$255	\$195
Per Capita Expenditures:	\$83	\$236	\$180
Revenues over (under) Expenditures:	\$10,349	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	126.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$163,022	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$106	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$143,751	\$146,999	\$
Total Unrestricted Net Assets:	\$19,268	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$76,000	\$41,603	\$
Per Capita Debt:	\$49	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Radnor Township and Road & Bridge		
Unit Code:	072/150/01	County:	Peoria
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,002,065		
Equalized Assessed Valuation:	\$137,525,597		
Population:	3,613		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$72,157	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$866,062	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$240	\$379	\$270
Revenue Collected During FY 15:	\$561,707	\$239,620	\$189,395
Expenditures During FY 15:	\$376,478	\$224,553	\$172,155
Per Capita Revenue:	\$155	\$255	\$195
Per Capita Expenditures:	\$104	\$236	\$180
Revenues over (under) Expenditures:	\$185,229	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	279.24%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,051,291	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$291	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$632,681	\$146,999	\$
Total Unrestricted Net Assets:	\$418,610	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: 082/100/01 County: Saline

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$330,000

Equalized Assessed Valuation: \$26,342,280

Population: 300

Employees:

Full Time:

Part Time: 14

Salaries Paid: \$60,016

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$348,039	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$1,160	\$128	\$63
Revenue Collected During FY 15:	\$888,664	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$145,434	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$2,962	\$124	\$65
Per Capita Expenditures:	\$485	\$104	\$61
Revenues over (under) Expenditures:	\$743,230	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	750.35%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,091,269	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$3,638	\$148	\$65

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$701,318	\$32,868	\$
Total Unreserved Funds:	\$389,951	\$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: **Ramsey Township and Road & Bridge**

Unit Code: 026/120/01 County: Fayette

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$312,068

Equalized Assessed Valuation: \$12,455,418

Population: 1,885

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$76,697

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$215,698	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$114	\$379	\$270
Revenue Collected During FY 15:	\$208,106	\$239,620	\$189,395
Expenditures During FY 15:	\$238,656	\$224,553	\$172,155
Per Capita Revenue:	\$110	\$255	\$195
Per Capita Expenditures:	\$127	\$236	\$180
Revenues over (under) Expenditures:	-\$30,550	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	94.34%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$225,148	\$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:	\$195,148	\$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:	\$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:	Randolph Township and Road & Bridge		
Unit Code:	064/270/01	County:	Mclean
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$488,115		
Equalized Assessed Valuation:	\$60,676,515		
Population:	3,856		
Employees:			
Full Time:	2		
Part Time:	29		
Salaries Paid:	\$145,288		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$224,168	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$58	\$379	\$270
Revenue Collected During FY 15:	\$488,639	\$239,620	\$189,395
Expenditures During FY 15:	\$398,692	\$224,553	\$172,155
Per Capita Revenue:	\$127	\$255	\$195
Per Capita Expenditures:	\$103	\$236	\$180
Revenues over (under) Expenditures:	\$89,947	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	72.33%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$288,385	\$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:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$288,386	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$145,850	\$41,603	\$
Per Capita Debt:	\$38	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 010/200/01 County: Champaign

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$994,618

Equalized Assessed Valuation: \$84,567,594

Population: 13,070

Employees:

    Full Time: 3

    Part Time: 5

    Salaries Paid: \$116,150

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,121,708	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$86	\$379	\$270
Revenue Collected During FY 15:	\$544,868	\$239,620	\$189,395
Expenditures During FY 15:	\$714,171	\$224,553	\$172,155
Per Capita Revenue:	\$42	\$255	\$195
Per Capita Expenditures:	\$55	\$236	\$180
Revenues over (under) Expenditures:	-\$169,303	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	133.36%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$952,405	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$73	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$952,405	\$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:	Raritan Township and Road & Bridge		
Unit Code:	036/080/01	County:	Henderson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$147,500		
Equalized Assessed Valuation:	\$11,256,323		
Population:	350		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$43,602		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$102,382	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$293	\$379	\$270
Revenue Collected During FY 15:	\$105,177	\$239,620	\$189,395
Expenditures During FY 15:	\$119,389	\$224,553	\$172,155
Per Capita Revenue:	\$301	\$255	\$195
Per Capita Expenditures:	\$341	\$236	\$180
Revenues over (under) Expenditures:	-\$14,212	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	73.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$88,170	\$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:	\$65,226	\$146,999	\$
Total Unrestricted Net Assets:	\$25,423	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$170,000	\$41,603	\$
Per Capita Debt:	\$486	\$33	\$
General Obligation Debt over EAV:	1.51%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$306,663

Equalized Assessed Valuation: \$23,486,892

Population: 455

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$20,420

#### Blended Component Units

Number Submitted = 1  
 Road & bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$238,563	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$524	\$379	\$270
Revenue Collected During FY 15:	\$147,012	\$239,620	\$189,395
Expenditures During FY 15:	\$105,561	\$224,553	\$172,155
Per Capita Revenue:	\$323	\$255	\$195
Per Capita Expenditures:	\$232	\$236	\$180
Revenues over (under) Expenditures:	\$41,451	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	265.26%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$280,014	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$615	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$249,069	\$146,999	\$
Total Unrestricted Net Assets:	\$31,746	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Raymond Township and Road & Bridge		
Unit Code:	010/210/01	County:	Champaign
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$311,057		
Equalized Assessed Valuation:	\$16,170,403		
Population:	425		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$42,089		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$422,347	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$994	\$379	\$270
Revenue Collected During FY 15:	\$151,102	\$239,620	\$189,395
Expenditures During FY 15:	\$83,980	\$224,553	\$172,155
Per Capita Revenue:	\$356	\$255	\$195
Per Capita Expenditures:	\$198	\$236	\$180
Revenues over (under) Expenditures:	\$67,122	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	582.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$489,469	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,152	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$489,469	\$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:	Raymond Township and Road & Bridge		
Unit Code:	068/130/01	County:	Montgomery
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$283,675		
Equalized Assessed Valuation:	\$19,073,707		
Population:	1,100		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$45,508		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$236,235	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$215	\$379	\$270
Revenue Collected During FY 15:	\$155,778	\$239,620	\$189,395
Expenditures During FY 15:	\$131,104	\$224,553	\$172,155
Per Capita Revenue:	\$142	\$255	\$195
Per Capita Expenditures:	\$119	\$236	\$180
Revenues over (under) Expenditures:	\$24,674	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	199.01%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$260,909	\$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:	\$	\$117,970	\$44,134



# 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:	\$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:	Reading Township and Road & Bridge	
Unit Code:	053/230/01	County: Livingston
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,119,362	
Equalized Assessed Valuation:	\$29,736,899	
Population:	2,046	
Employees:		
Full Time:	2	
Part Time:	10	
Salaries Paid:	\$100,509	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$597,411	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$292	\$379	\$270
Revenue Collected During FY 15:	\$441,110	\$239,620	\$189,395
Expenditures During FY 15:	\$345,817	\$224,553	\$172,155
Per Capita Revenue:	\$216	\$255	\$195
Per Capita Expenditures:	\$169	\$236	\$180
Revenues over (under) Expenditures:	\$95,293	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	200.31%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$692,704	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$339	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$588,061	\$146,999	\$
Total Unrestricted Net Assets:	\$104,643	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,172,995	\$41,603	\$
Per Capita Debt:	\$2,040	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,000,230	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3,910	\$4	\$
Revenue Collected During FY 15:	\$364,011	\$2,067	\$
Expenditures During FY 15:	\$752,804	\$2,246	\$
Per Capita Revenue:	\$178	\$	\$
Per Capita Expenditures:	\$368	\$	\$
Operating Income (loss):	-\$388,793	-\$179	\$
Ratio of Retained Earnings to Expenditures:	1011.08%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$7,611,437	\$11,837	\$
Per Capita Ending Retained Earnings:	\$3,720	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 082/110/01 County: Saline

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$62,000

Equalized Assessed Valuation: \$1,943,740

Population: 65

Employees:

    Full Time:

    Part Time: 12

    Salaries Paid: \$17,350

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$43,752	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$673	\$379	\$270
Revenue Collected During FY 15:	\$44,647	\$239,620	\$189,395
Expenditures During FY 15:	\$32,562	\$224,553	\$172,155
Per Capita Revenue:	\$687	\$255	\$195
Per Capita Expenditures:	\$501	\$236	\$180
Revenues over (under) Expenditures:	\$12,085	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	171.48%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$55,837	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$859	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$55,837	\$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: **Reed Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$873,000**

Equalized Assessed Valuation: **\$572,077,499**

Population: **6,883**

Employees:

    Full Time: **2**

    Part Time: **13**

    Salaries Paid: **\$142,712**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$461,347	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$67	\$379	\$270
Revenue Collected During FY 15:	\$415,140	\$239,620	\$189,395
Expenditures During FY 15:	\$484,540	\$224,553	\$172,155
Per Capita Revenue:	\$60	\$255	\$195
Per Capita Expenditures:	\$70	\$236	\$180
Revenues over (under) Expenditures:	-\$69,400	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	80.89%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$391,947	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$57	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$391,947	\$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: **Reynolds Township and Road & Bridge**

Unit Code: 052/170/01 County: Lee

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$149,755

Equalized Assessed Valuation: \$14,822,391

Population: 297

Employees:

    Full Time:

    Part Time: 10

    Salaries Paid: \$50,659

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$212,667	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$716	\$379	\$270
Revenue Collected During FY 15:	\$198,251	\$239,620	\$189,395
Expenditures During FY 15:	\$165,216	\$224,553	\$172,155
Per Capita Revenue:	\$668	\$255	\$195
Per Capita Expenditures:	\$556	\$236	\$180
Revenues over (under) Expenditures:	\$33,035	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	148.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$245,702	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$827	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$191,111	\$146,999	\$
Total Unrestricted Net Assets:	\$54,591	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Rice Township and Road & Bridge		
Unit Code:	043/140/01	County:	Jo Daviess
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$532,995		
Equalized Assessed Valuation:	\$19,463,522		
Population:	306		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$53,357		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$170,124	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$556	\$379	\$270
Revenue Collected During FY 15:	\$225,794	\$239,620	\$189,395
Expenditures During FY 15:	\$147,775	\$224,553	\$172,155
Per Capita Revenue:	\$738	\$255	\$195
Per Capita Expenditures:	\$483	\$236	\$180
Revenues over (under) Expenditures:	\$78,019	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	167.92%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$248,143	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$811	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,970	\$146,999	\$
Total Unrestricted Net Assets:	\$94,172	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Rich Township and Road & Bridge		
Unit Code:	016/220/01	County:	Cook
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,134,029		
Equalized Assessed Valuation:	\$1,118,564,844		
Population:	72,000		
Employees:			
Full Time:			56
Part Time:			9
Salaries Paid:			\$2,642,893

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,719,488	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$66	\$128	\$63
Revenue Collected During FY 15:	\$5,179,963	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$6,288,685	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$72	\$124	\$65
Per Capita Expenditures:	\$87	\$104	\$61
Revenues over (under) Expenditures:	-\$1,108,722	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	57.48%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$3,614,778	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$50	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$3,526,515	\$1,469,039	\$999,019



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 001/210/01 County: Adams

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$241,021

Equalized Assessed Valuation: \$6,217,400

Population: 411

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$21,120

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$183,759	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$447	\$379	\$270
Revenue Collected During FY 15:	\$201,391	\$239,620	\$189,395
Expenditures During FY 15:	\$51,135	\$224,553	\$172,155
Per Capita Revenue:	\$490	\$255	\$195
Per Capita Expenditures:	\$124	\$236	\$180
Revenues over (under) Expenditures:	\$150,256	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	655.90%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$335,392	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$816	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$329,000	\$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:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Richland Township and Road & Bridge		
Unit Code:	050/290/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$63,783		
Equalized Assessed Valuation:	\$11,141,395		
Population:	379		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$27,100	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,464	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$43	\$379	\$270
Revenue Collected During FY 15:	\$61,720	\$239,620	\$189,395
Expenditures During FY 15:	\$63,783	\$224,553	\$172,155
Per Capita Revenue:	\$163	\$255	\$195
Per Capita Expenditures:	\$168	\$236	\$180
Revenues over (under) Expenditures:	-\$2,063	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	22.58%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$14,401	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$38	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$10,343	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$48,984	\$41,603	\$
Per Capita Debt:	\$129	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Richland Township and Road & Bridge		
Unit Code:	059/080/01	County:	Marshall
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$197,575		
Equalized Assessed Valuation:	\$11,453,632		
Population:	446		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$31,215		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$120,794	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$271	\$379	\$270
Revenue Collected During FY 15:	\$192,646	\$239,620	\$189,395
Expenditures During FY 15:	\$136,566	\$224,553	\$172,155
Per Capita Revenue:	\$432	\$255	\$195
Per Capita Expenditures:	\$306	\$236	\$180
Revenues over (under) Expenditures:	\$56,080	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	129.52%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$176,874	\$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:	\$176,904	\$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:	\$29,851	\$41,603	\$
Per Capita Debt:	\$67	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Richland Township and Road & Bridge		
Unit Code:	086/160/01	County:	Shelby
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$151,425		
Equalized Assessed Valuation:	\$15,001,140		
Population:	7,620		
Employees:			
	Full Time:	1	
	Part Time:	12	
	Salaries Paid:	\$33,463	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$69,332	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$9	\$379	\$270
Revenue Collected During FY 15:	\$134,959	\$239,620	\$189,395
Expenditures During FY 15:	\$109,628	\$224,553	\$172,155
Per Capita Revenue:	\$18	\$255	\$195
Per Capita Expenditures:	\$14	\$236	\$180
Revenues over (under) Expenditures:	\$25,331	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	86.35%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$94,663	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$12	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,721	\$146,999	\$
Total Unrestricted Net Assets:	\$78,942	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$18,777	\$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: **Richland Grove Township and Road & Bridge**

Unit Code: 066/130/01 County: Mercer

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$726,705

Equalized Assessed Valuation: \$43,319,421

Population: 2,300

Employees:

Full Time:

Part Time: 24

Salaries Paid: \$88,533

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$731,485	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$318	\$379	\$270
Revenue Collected During FY 15:	\$356,904	\$239,620	\$189,395
Expenditures During FY 15:	\$328,010	\$224,553	\$172,155
Per Capita Revenue:	\$155	\$255	\$195
Per Capita Expenditures:	\$143	\$236	\$180
Revenues over (under) Expenditures:	\$28,894	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	231.82%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$760,379	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$331	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$760,379	\$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:	Richmond Township and Road & Bridge		
Unit Code:	063/150/01	County:	Mchenry
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,005,716		
Equalized Assessed Valuation:	\$182,833,183		
Population:	6,683		
Employees:			
Full Time:	3		
Part Time:	20		
Salaries Paid:	\$362,888		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$591,701	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$89	\$128	\$63
Revenue Collected During FY 15:	\$892,783	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$771,500	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$134	\$124	\$65
Per Capita Expenditures:	\$115	\$104	\$61
Revenues over (under) Expenditures:	\$121,283	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	92.42%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$712,984	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$107	\$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:	\$514,995	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$197,989	\$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: **Richview Township and Road & Bridge**

Unit Code: **095/150/01** County: **Washington**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$207,090**

Equalized Assessed Valuation: **\$3,713,566**

Population: **343**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$30,995**

#### 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:	\$171,421	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$500	\$379	\$270
Revenue Collected During FY 15:	\$61,043	\$239,620	\$189,395
Expenditures During FY 15:	\$66,461	\$224,553	\$172,155
Per Capita Revenue:	\$178	\$255	\$195
Per Capita Expenditures:	\$194	\$236	\$180
Revenues over (under) Expenditures:	-\$5,418	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	249.78%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$166,003	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$484	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,972	\$146,999	\$
Total Unrestricted Net Assets:	\$31,031	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$79,116	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$231	\$4	\$
Revenue Collected During FY 15:	\$1,701	\$2,067	\$
Expenditures During FY 15:	\$420	\$2,246	\$
Per Capita Revenue:	\$5	\$	\$
Per Capita Expenditures:	\$1	\$	\$
Operating Income (loss):	\$1,281	-\$179	\$
Ratio of Retained Earnings to Expenditures:	19142.14%	19.13%	0.00%
Ending Retained Earnings for FY 15:	\$80,397	\$11,837	\$
Per Capita Ending Retained Earnings:	\$234	\$4	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Richwood Township and Road & Bridge		
Unit Code:	042/090/01	County:	Jersey
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$131,350		
Equalized Assessed Valuation:	\$8,686,174		
Population:	300		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$22,950		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$246,983	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$823	\$379	\$270
Revenue Collected During FY 15:	\$61,780	\$239,620	\$189,395
Expenditures During FY 15:	\$63,631	\$224,553	\$172,155
Per Capita Revenue:	\$206	\$255	\$195
Per Capita Expenditures:	\$212	\$236	\$180
Revenues over (under) Expenditures:	-\$1,851	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	385.24%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$245,132	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$817	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$200,175	\$146,999	\$
Total Unrestricted Net Assets:	\$69,447	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Richwoods Township**

Unit Code: **072/160/01** County: **Peoria**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$249,350**

Equalized Assessed Valuation: **\$105,656,753**

Population: **6,100**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$44,744**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$212,366	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$35	\$379	\$270
Revenue Collected During FY 15:	\$170,734	\$239,620	\$189,395
Expenditures During FY 15:	\$170,840	\$224,553	\$172,155
Per Capita Revenue:	\$28	\$255	\$195
Per Capita Expenditures:	\$28	\$236	\$180
Revenues over (under) Expenditures:	-\$106	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	124.24%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$212,260	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$35	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,128	\$146,999	\$
Total Unrestricted Net Assets:	\$153,132	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$299,665**

Equalized Assessed Valuation: **\$17,245,400**

Population: **1,249**

Employees:

    Full Time: **8**

    Part Time: **5**

    Salaries Paid: **\$50,894**

**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:	\$236,421	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$189	\$379	\$270
Revenue Collected During FY 15:	\$189,124	\$239,620	\$189,395
Expenditures During FY 15:	\$169,163	\$224,553	\$172,155
Per Capita Revenue:	\$151	\$255	\$195
Per Capita Expenditures:	\$135	\$236	\$180
Revenues over (under) Expenditures:	\$19,961	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	151.56%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$256,382	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$205	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$323,858	\$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: **Ridge Township and Road & Bridge**

Unit Code: 086/170/01 County: Shelby

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$148,655

Equalized Assessed Valuation: \$11,009,898

Population: 454

Employees:

Full Time: 1

Part Time: 15

Salaries Paid: \$32,066

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$168,619	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$371	\$379	\$270
Revenue Collected During FY 15:	\$106,673	\$239,620	\$189,395
Expenditures During FY 15:	\$104,380	\$224,553	\$172,155
Per Capita Revenue:	\$235	\$255	\$195
Per Capita Expenditures:	\$230	\$236	\$180
Revenues over (under) Expenditures:	\$2,293	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	163.74%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$170,912	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$376	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,280	\$146,999	\$
Total Unrestricted Net Assets:	\$40,632	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$36,595	\$41,603	\$
Per Capita Debt:	\$81	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 038/240/01 County: Iroquois

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$529,570

Equalized Assessed Valuation: \$6,921,901

Population: 369

Employees:

    Full Time: 1

    Part Time: 6

    Salaries Paid: \$32,650

**Blended Component Units**

Number Submitted = 2

Ridgeland Township

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$369,846	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,002	\$379	\$270
Revenue Collected During FY 15:	\$86,490	\$239,620	\$189,395
Expenditures During FY 15:	\$75,626	\$224,553	\$172,155
Per Capita Revenue:	\$234	\$255	\$195
Per Capita Expenditures:	\$205	\$236	\$180
Revenues over (under) Expenditures:	\$10,864	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	503.41%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$380,710	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,032	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$380,710	\$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:	Ridgway Township and Road & Bridge		
Unit Code:	030/090/01	County:	Gallatin
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$186,175		
Equalized Assessed Valuation:	\$11,379,020		
Population:	750		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$26,504	

#### 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:	\$195,882	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$261	\$379	\$270
Revenue Collected During FY 15:	\$105,041	\$239,620	\$189,395
Expenditures During FY 15:	\$119,853	\$224,553	\$172,155
Per Capita Revenue:	\$140	\$255	\$195
Per Capita Expenditures:	\$160	\$236	\$180
Revenues over (under) Expenditures:	-\$14,812	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	151.08%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$181,070	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$241	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$181,070	\$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:	Ridott Township and Road & Bridge		
Unit Code:	089/120/01	County:	Stephenson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$471,686		
Equalized Assessed Valuation:	\$28,761,294		
Population:	1,451		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$86,038		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$441,834	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$305	\$379	\$270
Revenue Collected During FY 15:	\$370,395	\$239,620	\$189,395
Expenditures During FY 15:	\$317,219	\$224,553	\$172,155
Per Capita Revenue:	\$255	\$255	\$195
Per Capita Expenditures:	\$219	\$236	\$180
Revenues over (under) Expenditures:	\$53,176	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	141.02%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$447,351	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$308	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$410,629	\$146,999	\$
Total Unrestricted Net Assets:	\$36,722	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$142,171	\$41,603	\$
Per Capita Debt:	\$98	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$657,949**

Equalized Assessed Valuation: **\$69,141,807**

Population: **2,922**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$125,229**

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$376,004	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$129	\$379	\$270
Revenue Collected During FY 15:	\$428,184	\$239,620	\$189,395
Expenditures During FY 15:	\$338,919	\$224,553	\$172,155
Per Capita Revenue:	\$147	\$255	\$195
Per Capita Expenditures:	\$116	\$236	\$180
Revenues over (under) Expenditures:	\$89,265	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	137.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$465,269	\$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:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$447,915	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 048/160/01 County: Knox

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$402,570

Equalized Assessed Valuation: \$13,353,151

Population: 520

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$79,066

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$216,270	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$416	\$379	\$270
Revenue Collected During FY 15:	\$342,101	\$239,620	\$189,395
Expenditures During FY 15:	\$370,849	\$224,553	\$172,155
Per Capita Revenue:	\$658	\$255	\$195
Per Capita Expenditures:	\$713	\$236	\$180
Revenues over (under) Expenditures:	-\$28,748	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	50.57%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$187,522	\$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:	\$	\$71,097	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179,298	\$146,999	\$
Total Unrestricted Net Assets:	\$8,224	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 005/080/01 County: Brown

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$6,214

Equalized Assessed Valuation: \$870,083

Population: 120

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$35,958	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$300	\$379	\$270
Revenue Collected During FY 15:	\$7,671	\$239,620	\$189,395
Expenditures During FY 15:	\$3,514	\$224,553	\$172,155
Per Capita Revenue:	\$64	\$255	\$195
Per Capita Expenditures:	\$29	\$236	\$180
Revenues over (under) Expenditures:	\$4,157	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	1141.58%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$40,115	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$334	\$403	\$285

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **River Forest Township**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$674,973**

Equalized Assessed Valuation: **\$488,390,939**

Population: **11,172**

Employees:

**Full Time:** **2**

**Part Time:** **4**

**Salaries Paid:** **\$155,084**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$695,151	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$62	\$379	\$270
Revenue Collected During FY 15:	\$567,521	\$239,620	\$189,395
Expenditures During FY 15:	\$614,384	\$224,553	\$172,155
Per Capita Revenue:	\$51	\$255	\$195
Per Capita Expenditures:	\$55	\$236	\$180
Revenues over (under) Expenditures:	-\$46,863	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	105.52%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$648,288	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$58	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,869	\$146,999	\$
Total Unrestricted Net Assets:	\$900,982	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: 016/240/01 County: Cook

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,830,534

Equalized Assessed Valuation: \$489,201,258

Population: 15,594

Employees:

    Full Time: 8

    Part Time: 6

    Salaries Paid: \$279,541

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,430,784	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$92	\$128	\$63
Revenue Collected During FY 15:	\$1,139,750	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,119,159	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$73	\$124	\$65
Per Capita Expenditures:	\$72	\$104	\$61
Revenues over (under) Expenditures:	\$20,591	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	129.68%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,451,375	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$93	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$891,780	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,187,518	\$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: **Riverside Township and Road & Bridge**

Unit Code: 001/220/01 County: Adams

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$651,770

Equalized Assessed Valuation: \$47,850,000

Population: 2,180

Employees:

    Full Time: 1

    Part Time: 2

    Salaries Paid: \$56,337

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$598,393	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$274	\$379	\$270
Revenue Collected During FY 15:	\$490,135	\$239,620	\$189,395
Expenditures During FY 15:	\$651,769	\$224,553	\$172,155
Per Capita Revenue:	\$225	\$255	\$195
Per Capita Expenditures:	\$299	\$236	\$180
Revenues over (under) Expenditures:	-\$161,634	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	67.01%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$436,759	\$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:	\$	\$29,665	\$
Total Unreserved Funds:	\$436,758	\$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: Rivoli Township and Road & Bridge

Unit Code: 066/140/01 County: Mercer

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$450,000

Equalized Assessed Valuation: \$15,021,842

Population: 1,142

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: \$58,141

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$242,825	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$213	\$379	\$270
Revenue Collected During FY 15:	\$174,459	\$239,620	\$189,395
Expenditures During FY 15:	\$114,516	\$224,553	\$172,155
Per Capita Revenue:	\$153	\$255	\$195
Per Capita Expenditures:	\$100	\$236	\$180
Revenues over (under) Expenditures:	\$59,943	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	264.39%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$302,768	\$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:	\$221,350	\$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:	Roanoke Township and Road & Bridge	
Unit Code:	102/150/01	County: Woodford
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$391,800	
Equalized Assessed Valuation:	\$50,957,661	
Population:	2,576	
Employees:		
Full Time:	3	
Part Time:	12	
Salaries Paid:	\$116,187	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$641,646	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$249	\$379	\$270
Revenue Collected During FY 15:	\$315,783	\$239,620	\$189,395
Expenditures During FY 15:	\$259,311	\$224,553	\$172,155
Per Capita Revenue:	\$123	\$255	\$195
Per Capita Expenditures:	\$101	\$236	\$180
Revenues over (under) Expenditures:	\$56,472	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	268.02%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$695,003	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$270	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$459,025	\$146,999	\$
Total Unrestricted Net Assets:	\$235,978	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Roberts Township and Road & Bridge		
Unit Code:	059/090/01	County:	Marshall
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$544,465		
Equalized Assessed Valuation:	\$29,809,076		
Population:	920		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$41,686	

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:	\$897,884	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$976	\$379	\$270
Revenue Collected During FY 15:	\$350,435	\$239,620	\$189,395
Expenditures During FY 15:	\$302,069	\$224,553	\$172,155
Per Capita Revenue:	\$381	\$255	\$195
Per Capita Expenditures:	\$328	\$236	\$180
Revenues over (under) Expenditures:	\$48,366	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	313.26%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$946,250	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,029	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$734,266	\$146,999	\$
Total Unrestricted Net Assets:	\$211,984	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$48,388	\$41,603	\$
Per Capita Debt:	\$53	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Robinson Township and Road & Bridge		
Unit Code:	017/090/01	County:	Crawford
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,786,901		
Equalized Assessed Valuation:	\$273,923,639		
Population:	9,900		
Employees:			
	Full Time:		10
	Part Time:		11
	Salaries Paid:		\$497,664

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,453,005	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$248	\$128	\$63
Revenue Collected During FY 15:	\$1,460,485	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,320,436	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$148	\$124	\$65
Per Capita Expenditures:	\$133	\$104	\$61
Revenues over (under) Expenditures:	\$140,049	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	196.51%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,594,802	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$262	\$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:	\$1,595,783	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$999,019	\$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:	Rochester Township and Road & Bridge		
Unit Code:	083/220/01	County:	Sangamon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,073,389		
Equalized Assessed Valuation:	\$130,433,727		
Population:	4,478		
Employees:			
Full Time:	9		
Part Time:	3		
Salaries Paid:	\$140,185		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$281,218	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$63	\$379	\$270
Revenue Collected During FY 15:	\$713,487	\$239,620	\$189,395
Expenditures During FY 15:	\$561,748	\$224,553	\$172,155
Per Capita Revenue:	\$159	\$255	\$195
Per Capita Expenditures:	\$125	\$236	\$180
Revenues over (under) Expenditures:	\$151,739	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	77.07%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$432,957	\$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:	\$426,788	\$146,999	\$
Total Unrestricted Net Assets:	\$6,169	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$216,896	\$41,603	\$
Per Capita Debt:	\$48	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 034/170/01 County: Hancock

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$118,255

Equalized Assessed Valuation: \$1

Population: 350

Employees:

    Full Time: 6

    Part Time:

    Salaries Paid: \$30,682

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$328,184	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$938	\$379	\$270
Revenue Collected During FY 15:	\$100,465	\$239,620	\$189,395
Expenditures During FY 15:	\$595	\$224,553	\$172,155
Per Capita Revenue:	\$287	\$255	\$195
Per Capita Expenditures:	\$2	\$236	\$180
Revenues over (under) Expenditures:	\$99,870	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	71941.85%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$428,054	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,223	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$180,280	\$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: **Rock Creek-Lima Township and Road & Bridge**

Unit Code: 008/070/01 County: Carroll

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$690,680

Equalized Assessed Valuation: \$34,107,660

Population: 2,106

Employees:

    Full Time: 7

    Part Time: 2

    Salaries Paid: \$69,531

**Blended Component Units**

Number Submitted = 2

Road & Bridge  
 ROCK CREEK LIMA TOWNSHIP

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$292,244	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$139	\$379	\$270
Revenue Collected During FY 15:	\$287,768	\$239,620	\$189,395
Expenditures During FY 15:	\$295,487	\$224,553	\$172,155
Per Capita Revenue:	\$137	\$255	\$195
Per Capita Expenditures:	\$140	\$236	\$180
Revenues over (under) Expenditures:	-\$7,719	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	96.29%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$284,525	\$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:	\$13,641	\$29,665	\$
Total Unreserved Funds:	\$117,138	\$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:	Rock Grove Township and Road & Bridge		
Unit Code:	089/130/01	County:	Stephenson
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$392,979		
Equalized Assessed Valuation:	\$40,416,521		
Population:	1,388		
Employees:			
	Full Time:		1
	Part Time:		9
	Salaries Paid:		\$70,291

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$453,610	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$327	\$379	\$270
Revenue Collected During FY 15:	\$268,429	\$239,620	\$189,395
Expenditures During FY 15:	\$252,866	\$224,553	\$172,155
Per Capita Revenue:	\$193	\$255	\$195
Per Capita Expenditures:	\$182	\$236	\$180
Revenues over (under) Expenditures:	\$15,563	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	185.54%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$469,173	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$338	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$215,132	\$146,999	\$
Total Unrestricted Net Assets:	\$58,288	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Rock Island Township**

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

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$615,609

Equalized Assessed Valuation: \$121,035,601

Population: 19,000

Employees:

    Full Time: 6

    Part Time: 2

    Salaries Paid: \$207,429

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$415,940	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$22	\$379	\$270
Revenue Collected During FY 15:	\$670,552	\$239,620	\$189,395
Expenditures During FY 15:	\$710,878	\$224,553	\$172,155
Per Capita Revenue:	\$35	\$255	\$195
Per Capita Expenditures:	\$37	\$236	\$180
Revenues over (under) Expenditures:	-\$40,326	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	52.84%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$375,614	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$20	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$342,544	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Rock Run Township and Road & Bridge		
Unit Code:	089/140/01	County:	Stephenson
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$292,493		
Equalized Assessed Valuation:	\$40,133,593		
Population:	2,247		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$101,811		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$200,468	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$89	\$379	\$270
Revenue Collected During FY 15:	\$394,111	\$239,620	\$189,395
Expenditures During FY 15:	\$359,751	\$224,553	\$172,155
Per Capita Revenue:	\$175	\$255	\$195
Per Capita Expenditures:	\$160	\$236	\$180
Revenues over (under) Expenditures:	\$34,360	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	65.28%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$234,828	\$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:	\$	\$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:	\$167,611	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$13,691	\$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:	Rockbridge Township and Road & Bridge		
Unit Code:	031/070/01	County:	Greene
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$330,459		
Equalized Assessed Valuation:	\$23,772,748		
Population:	1,633		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$73,470		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$287,904	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$176	\$379	\$270
Revenue Collected During FY 15:	\$232,064	\$239,620	\$189,395
Expenditures During FY 15:	\$215,875	\$224,553	\$172,155
Per Capita Revenue:	\$142	\$255	\$195
Per Capita Expenditures:	\$132	\$236	\$180
Revenues over (under) Expenditures:	\$16,189	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	140.87%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$304,093	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$186	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$194,961	\$146,999	\$
Total Unrestricted Net Assets:	\$109,132	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$18,183	\$41,603	\$
Per Capita Debt:	\$11	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Rockford Township and Road & Bridge	
Unit Code:	101/090/01	County: Winnebago
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,601,808	
Equalized Assessed Valuation:	\$1,790,589,413	
Population:	178,527	
Employees:		
Full Time:	39	
Part Time:	11	
Salaries Paid:	\$2,234,308	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,988,514	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$45	\$128	\$63
Revenue Collected During FY 15:	\$5,147,342	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$5,798,090	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$29	\$124	\$65
Per Capita Expenditures:	\$32	\$104	\$61
Revenues over (under) Expenditures:	-\$650,748	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	129.07%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$7,483,523	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$42	\$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:	\$5,266,356	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$2,108,236	\$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:	\$159,241	\$761,643	\$
Per Capita Debt:	\$1	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Rockton Township and Road & Bridge		
Unit Code:	101/100/01	County:	Winnebago
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,145,913		
Equalized Assessed Valuation:	\$231,656,808		
Population:	16,441		
Employees:			
Full Time:	7		
Part Time:	14		
Salaries Paid:	\$416,888		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,158,483	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$131	\$128	\$63
Revenue Collected During FY 15:	\$1,086,429	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$997,542	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$66	\$124	\$65
Per Capita Expenditures:	\$61	\$104	\$61
Revenues over (under) Expenditures:	\$88,887	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	142.68%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$1,423,259	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$87	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,034,962	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$339,081	\$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:	\$50,216	\$761,643	\$
Per Capita Debt:	\$3	\$36	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 071/210/01 County: Ogle

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$969,000

Equalized Assessed Valuation: \$526,224,825

Population: 1,770

Employees:

    Full Time: 4

    Part Time: 9

    Salaries Paid: \$112,870

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$387,686	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$219	\$379	\$270
Revenue Collected During FY 15:	\$693,694	\$239,620	\$189,395
Expenditures During FY 15:	\$686,279	\$224,553	\$172,155
Per Capita Revenue:	\$392	\$255	\$195
Per Capita Expenditures:	\$388	\$236	\$180
Revenues over (under) Expenditures:	\$7,415	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	57.57%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$395,101	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$223	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$330,507	\$29,665	\$
Total Unreserved Funds:	\$64,594	\$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: **Rockville Township and Road & Bridge**

Unit Code: 046/130/01 County: Kankakee

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$537,000

Equalized Assessed Valuation: \$23,696,807

Population: 800

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$25,800

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$481,852	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$602	\$379	\$270
Revenue Collected During FY 15:	\$153,671	\$239,620	\$189,395
Expenditures During FY 15:	\$84,342	\$224,553	\$172,155
Per Capita Revenue:	\$192	\$255	\$195
Per Capita Expenditures:	\$105	\$236	\$180
Revenues over (under) Expenditures:	\$69,329	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	653.51%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$551,181	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$689	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$220,460	\$29,665	\$
Total Unreserved Funds:	\$330,721	\$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:	Rocky Run Township and Road & Bridge		
Unit Code:	034/180/01	County:	Hancock
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$78,081		
Equalized Assessed Valuation:	\$3,231,828		
Population:	185		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$28,640		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$266,443	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,440	\$379	\$270
Revenue Collected During FY 15:	\$65,830	\$239,620	\$189,395
Expenditures During FY 15:	\$54,455	\$224,553	\$172,155
Per Capita Revenue:	\$356	\$255	\$195
Per Capita Expenditures:	\$294	\$236	\$180
Revenues over (under) Expenditures:	\$11,375	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	510.18%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$277,818	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,502	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$268,553	\$146,999	\$
Total Unrestricted Net Assets:	\$9,265	\$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: **Rogers Township and Road & Bridge**

Unit Code: 027/100/01 County: Ford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$323,014

Equalized Assessed Valuation: \$6,932,514

Population: 449

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$40,100

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$284,438	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$633	\$379	\$270
Revenue Collected During FY 15:	\$115,783	\$239,620	\$189,395
Expenditures During FY 15:	\$80,460	\$224,553	\$172,155
Per Capita Revenue:	\$258	\$255	\$195
Per Capita Expenditures:	\$179	\$236	\$180
Revenues over (under) Expenditures:	\$35,323	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	397.42%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$319,761	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$712	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$319,761	\$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: **Rome Township and Road & Bridge**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$240,200**

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

Population: **1,669**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$66,695**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$263,095	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$158	\$379	\$270
Revenue Collected During FY 15:	\$207,325	\$239,620	\$189,395
Expenditures During FY 15:	\$166,493	\$224,553	\$172,155
Per Capita Revenue:	\$124	\$255	\$195
Per Capita Expenditures:	\$100	\$236	\$180
Revenues over (under) Expenditures:	\$40,832	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	182.55%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$303,927	\$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:	\$238,231	\$146,999	\$
Total Unrestricted Net Assets:	\$65,696	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Romine Township and Road & Bridge	
Unit Code:	058/130/01	County: Marion
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$56,467	
Equalized Assessed Valuation:	\$4,759,523	
Population:	514	
Employees:		
Full Time:		
Part Time:	5	
Salaries Paid:	\$10,219	

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$91,599	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$178	\$379	\$270
Revenue Collected During FY 15:	\$36,173	\$239,620	\$189,395
Expenditures During FY 15:	\$40,981	\$224,553	\$172,155
Per Capita Revenue:	\$70	\$255	\$195
Per Capita Expenditures:	\$80	\$236	\$180
Revenues over (under) Expenditures:	-\$4,808	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	211.78%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$86,791	\$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:	\$86,791	\$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:	\$14,549	\$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:	Roodhouse Township and Road & Bridge		
Unit Code:	031/080/01	County:	Greene
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$264,835		
Equalized Assessed Valuation:	\$18,834,670		
Population:	2,634		
Employees:			
	Full Time:	2	
	Part Time:	8	
	Salaries Paid:	\$74,400	

#### 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:	\$965,155	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$366	\$379	\$270
Revenue Collected During FY 15:	\$269,667	\$239,620	\$189,395
Expenditures During FY 15:	\$216,787	\$224,553	\$172,155
Per Capita Revenue:	\$102	\$255	\$195
Per Capita Expenditures:	\$82	\$236	\$180
Revenues over (under) Expenditures:	\$52,880	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	469.60%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$1,018,035	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$386	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$592,812	\$146,999	\$
Total Unrestricted Net Assets:	\$425,223	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 053/240/01 County: Livingston

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$317,080

Equalized Assessed Valuation: \$16,450,080

Population: 567

Employees:

    Full Time: 1

    Part Time: 6

    Salaries Paid: \$34,584

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$444,339	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$784	\$379	\$270
Revenue Collected During FY 15:	\$275,850	\$239,620	\$189,395
Expenditures During FY 15:	\$128,906	\$224,553	\$172,155
Per Capita Revenue:	\$487	\$255	\$195
Per Capita Expenditures:	\$227	\$236	\$180
Revenues over (under) Expenditures:	\$146,944	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	458.69%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$591,283	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,043	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$591,282	\$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:	Rosamond Township and Road & Bridge	
Unit Code:	011/140/01	County: Christian
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$257,249	
Equalized Assessed Valuation:	\$10,257,482	
Population:	421	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$31,080

#### 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:	\$484,247	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,150	\$379	\$270
Revenue Collected During FY 15:	\$115,820	\$239,620	\$189,395
Expenditures During FY 15:	\$124,380	\$224,553	\$172,155
Per Capita Revenue:	\$275	\$255	\$195
Per Capita Expenditures:	\$295	\$236	\$180
Revenues over (under) Expenditures:	-\$8,560	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	382.45%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$475,687	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,130	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$362,943	\$146,999	\$
Total Unrestricted Net Assets:	\$112,744	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$11,994	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$2,067	\$
Expenditures During FY 15:	\$	\$2,246	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$179	\$
Ratio of Retained Earnings to Expenditures:	0.00%	19.13%	0.00%
Ending 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:	Roscoe Township and Road & Bridge		
Unit Code:	101/110/01	County:	Winnebago
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,010,802		
Equalized Assessed Valuation:	\$407,846,552		
Population:	13,578		
Employees:			
Full Time:	9		
Part Time:	20		
Salaries Paid:	\$441,231		

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:	\$2,048,580	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$151	\$128	\$63
Revenue Collected During FY 15:	\$1,741,816	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,759,193	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$128	\$124	\$65
Per Capita Expenditures:	\$130	\$104	\$61
Revenues over (under) Expenditures:	-\$17,377	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	115.46%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$2,031,206	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$150	\$148	\$65

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$989,636	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$1,041,570	\$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:	Rose Township and Road & Bridge		
Unit Code:	086/180/01	County:	Shelby
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$612,650		
Equalized Assessed Valuation:	\$33,603,534		
Population:	1,848		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$108,857		

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$810,737	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$439	\$379	\$270
Revenue Collected During FY 15:	\$267,996	\$239,620	\$189,395
Expenditures During FY 15:	\$277,086	\$224,553	\$172,155
Per Capita Revenue:	\$145	\$255	\$195
Per Capita Expenditures:	\$150	\$236	\$180
Revenues over (under) Expenditures:	-\$9,090	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	289.31%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$801,647	\$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:	\$517,772	\$146,999	\$
Total Unrestricted Net Assets:	\$283,875	\$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:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Rosedale Township and Road & Bridge	
Unit Code:	042/100/01	County: Jersey
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$88,277	
Equalized Assessed Valuation:	\$5,910,945	
Population:	220	
Employees:		
	Full Time:	
	Part Time:	11
	Salaries Paid:	\$17,980

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$181,817	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$826	\$379	\$270
Revenue Collected During FY 15:	\$61,598	\$239,620	\$189,395
Expenditures During FY 15:	\$37,368	\$224,553	\$172,155
Per Capita Revenue:	\$280	\$255	\$195
Per Capita Expenditures:	\$170	\$236	\$180
Revenues over (under) Expenditures:	\$24,230	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	551.40%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$206,047	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$937	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,115	\$146,999	\$
Total Unrestricted Net Assets:	\$47,501	\$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:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **072/170/01** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$611,725**

Equalized Assessed Valuation: **\$35,063,096**

Population: **1,217**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$32,771**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$389,371	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$320	\$379	\$270
Revenue Collected During FY 15:	\$257,584	\$239,620	\$189,395
Expenditures During FY 15:	\$232,417	\$224,553	\$172,155
Per Capita Revenue:	\$212	\$255	\$195
Per Capita Expenditures:	\$191	\$236	\$180
Revenues over (under) Expenditures:	\$25,167	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	192.03%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$446,308	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$367	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$71,438	\$29,665	\$
Total Unreserved Funds:	\$374,870	\$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: **Roseville Township and Road & Bridge**

Unit Code: 094/110/01 County: Warren

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$481,403

Equalized Assessed Valuation: \$19,926,213

Population: 1,213

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$43,978

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$421,511	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$347	\$379	\$270
Revenue Collected During FY 15:	\$249,280	\$239,620	\$189,395
Expenditures During FY 15:	\$175,926	\$224,553	\$172,155
Per Capita Revenue:	\$206	\$255	\$195
Per Capita Expenditures:	\$145	\$236	\$180
Revenues over (under) Expenditures:	\$73,354	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	281.29%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$494,865	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$408	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$456,865	\$71,097	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$38,000	\$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: **Ross Township and Road & Bridge**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$181,635**

Equalized Assessed Valuation: **\$1,796,384**

Population: **101**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$16,700**

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$182,436	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,806	\$379	\$270
Revenue Collected During FY 15:	\$46,795	\$239,620	\$189,395
Expenditures During FY 15:	\$70,327	\$224,553	\$172,155
Per Capita Revenue:	\$463	\$255	\$195
Per Capita Expenditures:	\$696	\$236	\$180
Revenues over (under) Expenditures:	-\$23,532	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	225.95%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$158,904	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$1,573	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,617	\$146,999	\$
Total Unrestricted Net Assets:	\$45,287	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 023/110/01 County: Edgar

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$175,365

Equalized Assessed Valuation: \$20,011,209

Population: 1,696

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$40,889

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$299,334	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$176	\$379	\$270
Revenue Collected During FY 15:	\$131,353	\$239,620	\$189,395
Expenditures During FY 15:	\$99,463	\$224,553	\$172,155
Per Capita Revenue:	\$77	\$255	\$195
Per Capita Expenditures:	\$59	\$236	\$180
Revenues over (under) Expenditures:	\$31,890	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	333.01%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$331,224	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$195	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$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:	\$331,224	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Ross Township and Road & Bridge		
Unit Code:	092/160/01	County:	Vermilion
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$206,605		
Equalized Assessed Valuation:	\$15,280,828		
Population:	1,617		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$52,795		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$404,951	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$250	\$379	\$270
Revenue Collected During FY 15:	\$184,027	\$239,620	\$189,395
Expenditures During FY 15:	\$116,621	\$224,553	\$172,155
Per Capita Revenue:	\$114	\$255	\$195
Per Capita Expenditures:	\$72	\$236	\$180
Revenues over (under) Expenditures:	\$67,406	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	404.96%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$472,271	\$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:	\$472,271	\$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:	Round Grove Township and Road & Bridge		
Unit Code:	053/250/01	County:	Livingston
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$433,100		
Equalized Assessed Valuation:	\$14,521,883		
Population:	371		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$32,500		

#### 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:	\$410,106	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$1,105	\$379	\$270
Revenue Collected During FY 15:	\$227,699	\$239,620	\$189,395
Expenditures During FY 15:	\$213,954	\$224,553	\$172,155
Per Capita Revenue:	\$614	\$255	\$195
Per Capita Expenditures:	\$577	\$236	\$180
Revenues over (under) Expenditures:	\$13,745	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	198.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$423,851	\$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:	\$158,111	\$146,999	\$
Total Unrestricted Net Assets:	\$265,740	\$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:	\$	\$41,603	\$
Per Capita Debt:	\$	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 068/140/01 County: Montgomery

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$315,000

Equalized Assessed Valuation: \$7,688,858

Population: 235

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$23,902

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$222,866	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$948	\$379	\$270
Revenue Collected During FY 15:	\$213,689	\$239,620	\$189,395
Expenditures During FY 15:	\$253,668	\$224,553	\$172,155
Per Capita Revenue:	\$909	\$255	\$195
Per Capita Expenditures:	\$1,079	\$236	\$180
Revenues over (under) Expenditures:	-\$39,979	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	72.10%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$182,887	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$778	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$159,604	\$146,999	\$
Total Unrestricted Net Assets:	\$32,406	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$48,560	\$41,603	\$
Per Capita Debt:	\$207	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 036/090/01 County: Henderson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$68,527

Equalized Assessed Valuation: \$8,260,762

Population: 271

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$16,550

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$48,355	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$178	\$379	\$270
Revenue Collected During FY 15:	\$73,812	\$239,620	\$189,395
Expenditures During FY 15:	\$65,915	\$224,553	\$172,155
Per Capita Revenue:	\$272	\$255	\$195
Per Capita Expenditures:	\$243	\$236	\$180
Revenues over (under) Expenditures:	\$7,897	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	85.34%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$56,252	\$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:	\$66,755	\$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:	Rubicon Township and Road & Bridge		
Unit Code:	031/090/01	County:	Greene
Fiscal Year End:	2/27/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$134,440		
Equalized Assessed Valuation:	\$12,392,394		
Population:	345		
Employees:			
Full Time:	7		
Part Time:	3		
Salaries Paid:	\$31,246		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$239,398	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$694	\$379	\$270
Revenue Collected During FY 15:	\$120,691	\$239,620	\$189,395
Expenditures During FY 15:	\$89,042	\$224,553	\$172,155
Per Capita Revenue:	\$350	\$255	\$195
Per Capita Expenditures:	\$258	\$236	\$180
Revenues over (under) Expenditures:	\$31,649	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	304.40%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$271,047	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$786	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$271,045	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$17,170	\$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: Rural Township and Road & Bridge

Unit Code: 086/190/01 County: Shelby

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$98,604

Equalized Assessed Valuation: \$7,553,499

Population: 339

Employees:

Full Time: 1

Part Time: 6

Salaries Paid: \$25,878

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$170,282	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$502	\$379	\$270
Revenue Collected During FY 15:	\$95,960	\$239,620	\$189,395
Expenditures During FY 15:	\$141,877	\$224,553	\$172,155
Per Capita Revenue:	\$283	\$255	\$195
Per Capita Expenditures:	\$419	\$236	\$180
Revenues over (under) Expenditures:	-\$45,917	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	116.04%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$164,632	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$486	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$164,632	\$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: **Rural Township and Road & Bridge**

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

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$334,130

Equalized Assessed Valuation: \$29,137,598

Population: 988

Employees:

Full Time: 1

Part Time: 7

Salaries Paid: \$47,824

#### Blended Component Units

Number Submitted = 2

Cemetery Fund

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$336,263	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$340	\$379	\$270
Revenue Collected During FY 15:	\$224,813	\$239,620	\$189,395
Expenditures During FY 15:	\$287,807	\$224,553	\$172,155
Per Capita Revenue:	\$228	\$255	\$195
Per Capita Expenditures:	\$291	\$236	\$180
Revenues over (under) Expenditures:	-\$62,994	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	94.95%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$273,269	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$277	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,358	\$146,999	\$
Total Unrestricted Net Assets:	\$131,911	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$196,045**

Equalized Assessed Valuation: **\$8,838,422**

Population: **380**

Employees:

    Full Time: **1**

    Part Time: **4**

    Salaries Paid: **\$47,098**

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$45,000	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$118	\$379	\$270
Revenue Collected During FY 15:	\$205,568	\$239,620	\$189,395
Expenditures During FY 15:	\$139,397	\$224,553	\$172,155
Per Capita Revenue:	\$541	\$255	\$195
Per Capita Expenditures:	\$367	\$236	\$180
Revenues over (under) Expenditures:	\$66,171	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	79.75%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$111,171	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$293	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$110,623	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$50,000	\$41,603	\$
Per Capita Debt:	\$132	\$33	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 084/120/01 County: Schuyler

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$329,095

Equalized Assessed Valuation: \$25,042,429

Population: 2,760

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$50,469

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$373,493	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$135	\$379	\$270
Revenue Collected During FY 15:	\$462,715	\$239,620	\$189,395
Expenditures During FY 15:	\$184,068	\$224,553	\$172,155
Per Capita Revenue:	\$168	\$255	\$195
Per Capita Expenditures:	\$67	\$236	\$180
Revenues over (under) Expenditures:	\$278,647	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	354.29%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$652,140	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$236	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$29,665	\$
Total Unreserved Funds:	\$652,140	\$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: **Russell Township and Road & Bridge**

Unit Code: 051/090/01 County: Lawrence

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$196,872

Equalized Assessed Valuation: \$3,100,000

Population: 4,860

Employees:

    Full Time: 1

    Part Time: 2

    Salaries Paid: \$26,315

**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:	\$100,495	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$21	\$379	\$270
Revenue Collected During FY 15:	\$102,299	\$239,620	\$189,395
Expenditures During FY 15:	\$130,493	\$224,553	\$172,155
Per Capita Revenue:	\$21	\$255	\$195
Per Capita Expenditures:	\$27	\$236	\$180
Revenues over (under) Expenditures:	-\$28,194	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	55.41%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$72,301	\$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:	\$72,301	\$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:	Rutland Township and Road & Bridge		
Unit Code:	045/130/01	County:	Kane
Fiscal Year End:	3/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,034,122		
Equalized Assessed Valuation:	\$585,581,878		
Population:	18,806		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$356,141		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$779,175	\$2,660,874	\$2,031,667
Per Capita Beginning Fund Balance:	\$41	\$128	\$63
Revenue Collected During FY 15:	\$1,089,185	\$2,567,102	\$1,838,973
Expenditures During FY 15:	\$1,044,064	\$2,505,520	\$1,759,193
Per Capita Revenue:	\$58	\$124	\$65
Per Capita Expenditures:	\$56	\$104	\$61
Revenues over (under) Expenditures:	\$45,121	\$61,582	\$71,294
Ratio of Fund Balance to Expenditures:	78.95%	128.49%	108.28%
Ending Fund Balance for FY 15:	\$824,296	\$2,752,622	\$2,057,245
Per Capita Ending Fund Balance:	\$44	\$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:	\$489,257	\$1,326,419	\$993,308
Total Unrestricted Net Assets:	\$335,039	\$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:	Rutland Township and Road & Bridge		
Unit Code:	050/300/01	County:	Lasalle
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$749,256		
Equalized Assessed Valuation:	\$70,787,773		
Population:	3,527		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$105,299	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$670,324	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$190	\$379	\$270
Revenue Collected During FY 15:	\$385,164	\$239,620	\$189,395
Expenditures During FY 15:	\$240,691	\$224,553	\$172,155
Per Capita Revenue:	\$109	\$255	\$195
Per Capita Expenditures:	\$68	\$236	\$180
Revenues over (under) Expenditures:	\$144,473	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	338.52%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$814,797	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$231	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$612,215	\$146,999	\$
Total Unrestricted Net Assets:	\$202,582	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Rutledge Township and Road & Bridge		
Unit Code:	020/070/01	County:	Dewitt
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$101,154		
Equalized Assessed Valuation:	\$8,059,550		
Population:	177		
Employees:			
Full Time:	1		
Part Time:	2		
Salaries Paid:	\$20,000		

Blended Component Units
Number Submitted = 1
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$118,823	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$671	\$379	\$270
Revenue Collected During FY 15:	\$99,649	\$239,620	\$189,395
Expenditures During FY 15:	\$101,154	\$224,553	\$172,155
Per Capita Revenue:	\$563	\$255	\$195
Per Capita Expenditures:	\$571	\$236	\$180
Revenues over (under) Expenditures:	-\$1,505	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	115.98%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$117,318	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$663	\$403	\$285

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$87,373	\$117,970	\$44,134



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 042/110/01 County: Jersey

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$56,436

Equalized Assessed Valuation: \$7,726,999

Population: 380

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: \$17,146

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$100,350	\$356,783	\$275,390
Per Capita Beginning Fund Balance:	\$264	\$379	\$270
Revenue Collected During FY 15:	\$64,826	\$239,620	\$189,395
Expenditures During FY 15:	\$90,453	\$224,553	\$172,155
Per Capita Revenue:	\$171	\$255	\$195
Per Capita Expenditures:	\$238	\$236	\$180
Revenues over (under) Expenditures:	-\$25,627	\$15,067	\$13,230
Ratio of Fund Balance to Expenditures:	104.72%	250.78%	161.51%
Ending Fund Balance for FY 15:	\$94,723	\$376,043	\$288,205
Per Capita Ending Fund Balance:	\$249	\$403	\$285

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$146,999	\$
Total Unrestricted Net Assets:	\$94,724	\$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:	\$15,000	\$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	\$