



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Shafter Township and Road & Bridge	
Unit Code:	026/150/01	County: Fayette
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$157,540	
Equalized Assessed Valuation:	\$7,079,380	
Population:	430	
Employees:		
Full Time:	1	
Part Time:	7	
Salaries Paid:	\$39,065	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$119,802	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$279	\$447	\$282
Revenue Collected During FY 16:	\$84,069	\$245,033	\$191,809
Expenditures During FY 16:	\$72,651	\$227,274	\$175,402
Per Capita Revenue:	\$196	\$290	\$201
Per Capita Expenditures:	\$169	\$262	\$181
Revenues over (under) Expenditures:	\$11,418	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	180.62%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$131,219	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$305	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,901	\$156,797	\$
Total Unrestricted Net Assets:	\$28,418	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Flannigan Township and Road & Bridge**

Unit Code: 033/100/01 County: Hamilton

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$128,040

Equalized Assessed Valuation: \$1,836,197

Population: 139

Employees:

    Full Time: 3

    Part Time:

    Salaries Paid: \$4,650

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$128,727	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$926	\$447	\$282
Revenue Collected During FY 16:	\$54,678	\$245,033	\$191,809
Expenditures During FY 16:	\$74,107	\$227,274	\$175,402
Per Capita Revenue:	\$393	\$290	\$201
Per Capita Expenditures:	\$533	\$262	\$181
Revenues over (under) Expenditures:	-\$19,429	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	147.49%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$109,298	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$786	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$109,214	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$8,117	\$43,204	\$
Per Capita Debt:	\$58	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Crouch Township and Road & Bridge**

Unit Code: 033/090/01 County: Hamilton

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$130,000

Equalized Assessed Valuation: \$3,915,963

Population: 250

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$25,061

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$57,726	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$231	\$447	\$282
Revenue Collected During FY 16:	\$88,231	\$245,033	\$191,809
Expenditures During FY 16:	\$66,141	\$227,274	\$175,402
Per Capita Revenue:	\$353	\$290	\$201
Per Capita Expenditures:	\$265	\$262	\$181
Revenues over (under) Expenditures:	\$22,090	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	120.68%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$79,816	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$319	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$79,817	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **032/150/01** County: **Grundy**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$544,035**

Equalized Assessed Valuation: **\$162,699,841**

Population: **4,400**

Employees:

    Full Time: **2**

    Part Time: **3**

    Salaries Paid: **\$70,723**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$569,242</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$129</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$414,243</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$404,178</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$94</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$92</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$10,065</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>143.33%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$579,307</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$132</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$465,212</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$114,095</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 030/100/01 County: Gallatin

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$109,000

Equalized Assessed Valuation: \$3,808,852

Population: 230

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$23,840

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$64,720	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$281	\$447	\$282
Revenue Collected During FY 16:	\$59,848	\$245,033	\$191,809
Expenditures During FY 16:	\$54,296	\$227,274	\$175,402
Per Capita Revenue:	\$260	\$290	\$201
Per Capita Expenditures:	\$236	\$262	\$181
Revenues over (under) Expenditures:	\$5,552	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	129.42%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$70,272	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$306	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$49,004	\$37,118	\$
Total Unreserved Funds:	\$21,268	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 029/220/01 County: Fulton

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$249,745

Equalized Assessed Valuation: \$12,365,724

Population: 799

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$33,348

#### 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 16:	\$308,638	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$386	\$447	\$282
Revenue Collected During FY 16:	\$257,111	\$245,033	\$191,809
Expenditures During FY 16:	\$262,787	\$227,274	\$175,402
Per Capita Revenue:	\$322	\$290	\$201
Per Capita Expenditures:	\$329	\$262	\$181
Revenues over (under) Expenditures:	-\$5,676	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	115.29%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$302,962	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$379	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 028/120/01 County: Franklin

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$319,679

Equalized Assessed Valuation: \$29,519,061

Population: 4,653

Employees:

    Full Time:

    Part Time: 12

    Salaries Paid: \$121,165

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$357,643	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$77	\$447	\$282
Revenue Collected During FY 16:	\$277,145	\$245,033	\$191,809
Expenditures During FY 16:	\$209,540	\$227,274	\$175,402
Per Capita Revenue:	\$60	\$290	\$201
Per Capita Expenditures:	\$45	\$262	\$181
Revenues over (under) Expenditures:	\$67,605	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	202.94%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$425,248	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$91	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$307,890	\$156,797	\$
Total Unrestricted Net Assets:	\$117,358	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,899	\$43,204	\$
Per Capita Debt:	\$4	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Six Mile Township and Road & Bridge**

Unit Code: 028/110/01 County: Franklin

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$445,374

Equalized Assessed Valuation: \$20,556,639

Population: 3,700

Employees:

Full Time:

Part Time: 14

Salaries Paid: \$99,288

#### 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 16:	\$358,926	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$97	\$447	\$282
Revenue Collected During FY 16:	\$248,728	\$245,033	\$191,809
Expenditures During FY 16:	\$262,484	\$227,274	\$175,402
Per Capita Revenue:	\$67	\$290	\$201
Per Capita Expenditures:	\$71	\$262	\$181
Revenues over (under) Expenditures:	-\$13,756	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	138.99%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$364,833	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$99	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,016	\$156,797	\$
Total Unrestricted Net Assets:	\$153,591	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$107,500	\$43,204	\$
Per Capita Debt:	\$29	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 027/110/01 County: Ford

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$596,895

Equalized Assessed Valuation: \$13,437,057

Population: 510

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$46,109

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$637,226	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$1,249	\$447	\$282
Revenue Collected During FY 16:	\$256,377	\$245,033	\$191,809
Expenditures During FY 16:	\$285,537	\$227,274	\$175,402
Per Capita Revenue:	\$503	\$290	\$201
Per Capita Expenditures:	\$560	\$262	\$181
Revenues over (under) Expenditures:	-\$29,160	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	212.96%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$608,066	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$1,192	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$560,785	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Shiloh Township and Road & Bridge		
Unit Code:	023/120/01	County:	Edgar
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$213,300		
Equalized Assessed Valuation:	\$20,482,183		
Population:	162		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$50,022		

#### 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 16:	\$207,702	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$1,282	\$447	\$282
Revenue Collected During FY 16:	\$135,965	\$245,033	\$191,809
Expenditures During FY 16:	\$111,879	\$227,274	\$175,402
Per Capita Revenue:	\$839	\$290	\$201
Per Capita Expenditures:	\$691	\$262	\$181
Revenues over (under) Expenditures:	\$24,086	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	207.18%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$231,788	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$1,431	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$200,264	\$156,797	\$
Total Unrestricted Net Assets:	\$31,524	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 026/160/01 County: Fayette

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$375,510

Equalized Assessed Valuation: \$12,259,086

Population: 2,578

Employees:

    Full Time: 9

    Part Time: 1

    Salaries Paid: \$44,947

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$214,527	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$83	\$447	\$282
Revenue Collected During FY 16:	\$137,057	\$245,033	\$191,809
Expenditures During FY 16:	\$97,045	\$227,274	\$175,402
Per Capita Revenue:	\$53	\$290	\$201
Per Capita Expenditures:	\$38	\$262	\$181
Revenues over (under) Expenditures:	\$40,012	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	262.29%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$254,539	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$99	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$137,058	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Albans Township and Road & Bridge**

Unit Code: **034/190/01** County: **Hancock**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$105,263**

Equalized Assessed Valuation: **\$577,795**

Population: **371**

Employees:

    Full Time: **7**

    Part Time:

    Salaries Paid: **\$26,835**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$127,736</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$344</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$124,166</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$129,839</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$335</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$350</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$5,673</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>94.01%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$122,063</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$329</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$123,030</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Seminary Township and Road & Bridge	
Unit Code:	026/140/01	County: Fayette
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$83,502	
Equalized Assessed Valuation:	\$6,329,247	
Population:	498	
Employees:		
Full Time:	1	
Part Time:	9	
Salaries Paid:	\$28,301	

#### Blended Component Units

Number Submitted = 2

General Assistance Fund

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$81,493	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$164	\$447	\$282
Revenue Collected During FY 16:	\$73,333	\$245,033	\$191,809
Expenditures During FY 16:	\$83,502	\$227,274	\$175,402
Per Capita Revenue:	\$147	\$290	\$201
Per Capita Expenditures:	\$168	\$262	\$181
Revenues over (under) Expenditures:	-\$10,169	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	85.42%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$71,324	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$143	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$71,324	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 026/130/01 County: Fayette

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$196,468

Equalized Assessed Valuation: \$5,209,809

Population: 605

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$49,616

#### Blended Component Units

Number Submitted = 2

Road & Bridge

Road and Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$131,278	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$217	\$447	\$282
Revenue Collected During FY 16:	\$245,394	\$245,033	\$191,809
Expenditures During FY 16:	\$245,530	\$227,274	\$175,402
Per Capita Revenue:	\$406	\$290	\$201
Per Capita Expenditures:	\$406	\$262	\$181
Revenues over (under) Expenditures:	-\$136	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	53.41%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$131,142	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$217	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,000	\$156,797	\$
Total Unrestricted Net Assets:	\$126,278	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$66,269	\$43,204	\$
Per Capita Debt:	\$110	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **025/130/01** County: **Effingham**

Fiscal Year End: **12/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$122,083**

Equalized Assessed Valuation: **\$11,852,945**

Population: **800**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$39,900**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$165,710</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$207</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$131,063</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$140,429</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$164</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$176</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$9,366</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>111.33%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$156,344</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$195</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$58,394</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$97,950</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,420	\$43,204	\$
Per Capita Debt:	\$9	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 025/120/01 County: Effingham

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$108,683

Equalized Assessed Valuation: \$66,389,956

Population: 2,600

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_ 9

    Salaries Paid: \_\_\_\_\_ \$36,033

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$158,593</b>	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	<b>\$61</b>	\$447	\$282
Revenue Collected During FY 16:	<b>\$175,045</b>	\$245,033	\$191,809
Expenditures During FY 16:	<b>\$162,924</b>	\$227,274	\$175,402
Per Capita Revenue:	<b>\$67</b>	\$290	\$201
Per Capita Expenditures:	<b>\$63</b>	\$262	\$181
Revenues over (under) Expenditures:	<b>\$12,121</b>	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	<b>104.78%</b>	260.23%	165.29%
Ending Fund Balance for FY 16:	<b>\$170,714</b>	\$397,443	\$305,583
Per Capita Ending Fund Balance:	<b>\$66</b>	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$81,888</b>	\$156,797	\$
Total Unrestricted Net Assets:	<b>\$88,826</b>	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 025/110/01 County: Effingham

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$755,000

Equalized Assessed Valuation: \$105,665,427

Population: 3,630

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$103,671

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$472,300	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$130	\$447	\$282
Revenue Collected During FY 16:	\$509,482	\$245,033	\$191,809
Expenditures During FY 16:	\$575,139	\$227,274	\$175,402
Per Capita Revenue:	\$140	\$290	\$201
Per Capita Expenditures:	\$158	\$262	\$181
Revenues over (under) Expenditures:	-\$65,657	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	70.70%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$406,643	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$112	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$399,043	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Francis Township and Road & Bridge**

Unit Code: 025/100/01 County: Effingham

Fiscal Year End: 4/1/2016

Accounting Method: Cash

Appropriation or Budget: \$156,673

Equalized Assessed Valuation: \$20,540,599

Population: 1,213

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$27,121

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$482,091	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$397	\$447	\$282
Revenue Collected During FY 16:	\$147,765	\$245,033	\$191,809
Expenditures During FY 16:	\$108,556	\$227,274	\$175,402
Per Capita Revenue:	\$122	\$290	\$201
Per Capita Expenditures:	\$89	\$262	\$181
Revenues over (under) Expenditures:	\$39,209	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	480.21%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$521,300	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$430	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$521,300	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$156,077	\$43,204	\$
Per Capita Debt:	\$129	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 023/140/01 County: Edgar

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$344,167

Equalized Assessed Valuation: \$18,575,080

Population: 1,095

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$26,145

#### 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 16:	\$533,033	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$487	\$447	\$282
Revenue Collected During FY 16:	\$144,087	\$245,033	\$191,809
Expenditures During FY 16:	\$121,718	\$227,274	\$175,402
Per Capita Revenue:	\$132	\$290	\$201
Per Capita Expenditures:	\$111	\$262	\$181
Revenues over (under) Expenditures:	\$22,369	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	456.30%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$555,402	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$507	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Ursa Township and Road & Bridge		
Unit Code:	001/230/01	County:	Adams
Fiscal Year End:	3/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$343,430		
Equalized Assessed Valuation:	\$18,223,937		
Population:	1,073		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$58,756		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$365,334	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$340	\$447	\$282
Revenue Collected During FY 16:	\$262,630	\$245,033	\$191,809
Expenditures During FY 16:	\$278,685	\$227,274	\$175,402
Per Capita Revenue:	\$245	\$290	\$201
Per Capita Expenditures:	\$260	\$262	\$181
Revenues over (under) Expenditures:	-\$16,055	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	125.33%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$349,279	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$326	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$278,541	\$156,797	\$
Total Unrestricted Net Assets:	\$70,738	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$38,656	\$43,204	\$
Per Capita Debt:	\$36	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Hurricane Township and Road & Bridge**

Unit Code: 026/170/01 County: Fayette

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$95,025

Equalized Assessed Valuation: \$3,861,426

Population: 350

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$14,500

#### 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 16:	\$54,625	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$156	\$447	\$282
Revenue Collected During FY 16:	\$58,505	\$245,033	\$191,809
Expenditures During FY 16:	\$44,801	\$227,274	\$175,402
Per Capita Revenue:	\$167	\$290	\$201
Per Capita Expenditures:	\$128	\$262	\$181
Revenues over (under) Expenditures:	\$13,704	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	152.52%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$68,329	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$195	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$68,329	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Marie Township and Road & Bridge**

Unit Code: 040/070/01 County: Jasper

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$492,660

Equalized Assessed Valuation: \$6,060,799

Population: 551

Employees:

    Full Time: 9

    Part Time:

    Salaries Paid: \$58,595

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$248,967	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$452	\$447	\$282
Revenue Collected During FY 16:	\$127,328	\$245,033	\$191,809
Expenditures During FY 16:	\$182,356	\$227,274	\$175,402
Per Capita Revenue:	\$231	\$290	\$201
Per Capita Expenditures:	\$331	\$262	\$181
Revenues over (under) Expenditures:	-\$55,028	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	106.35%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$193,939	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$352	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$178,625	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Anne Township and Road & Bridge**

Unit Code: 046/140/01 County: Kankakee

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$377,089

Equalized Assessed Valuation: \$2,918,921

Population: 2,191

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$66,462

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$379,983	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$173	\$447	\$282
Revenue Collected During FY 16:	\$302,584	\$245,033	\$191,809
Expenditures During FY 16:	\$353,538	\$227,274	\$175,402
Per Capita Revenue:	\$138	\$290	\$201
Per Capita Expenditures:	\$161	\$262	\$181
Revenues over (under) Expenditures:	-\$50,954	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	93.07%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$329,029	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$150	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$329,026	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 045/150/01 County: Kane

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,883,920

Equalized Assessed Valuation: \$541,218,350

Population: 9,512

Employees:

    Full Time: 22

    Part Time:

    Salaries Paid: \$573,753

#### Blended Component Units

Number Submitted = 2

Community House

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,126,528	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$329	\$130	\$65
Revenue Collected During FY 16:	\$1,705,901	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$1,641,531	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$179	\$132	\$67
Per Capita Expenditures:	\$173	\$114	\$66
Revenues over (under) Expenditures:	\$64,370	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	194.39%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$3,190,898	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$335	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,415,788	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$2,314,437	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **St. Charles Township and Road & Bridge**

Unit Code: 045/140/01 County: Kane

Fiscal Year End: 2/28/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,391,925

Equalized Assessed Valuation: \$2,056,396,445

Population: 50,854

Employees:

    Full Time: 20

    Part Time: 14

    Salaries Paid: \$1,315,450

#### 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 16:	\$1,534,533	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$30	\$130	\$65
Revenue Collected During FY 16:	\$3,553,560	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$4,391,925	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$70	\$132	\$67
Per Capita Expenditures:	\$86	\$114	\$66
Revenues over (under) Expenditures:	-\$838,365	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	15.85%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$696,168	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$14	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$393,919	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$302,249	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **043/180/01** County: **Jo Daviess**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$670,165**

Equalized Assessed Valuation: **\$43,033,371**

Population: **841**

Employees:

    Full Time: **3**

    Part Time: **10**

    Salaries Paid: **\$103,967**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$728,850</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$867</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$548,834</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$622,364</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$653</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$740</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$73,530</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>105.30%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$655,320</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$779</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$381,642</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$162,146</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Stockton Township and Road & Bridge		
Unit Code:	043/170/01	County:	Jo Daviess
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$319,519		
Equalized Assessed Valuation:	\$33,359,038		
Population:	2,453		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$98,117		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$188,997	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$77	\$447	\$282
Revenue Collected During FY 16:	\$298,782	\$245,033	\$191,809
Expenditures During FY 16:	\$301,659	\$227,274	\$175,402
Per Capita Revenue:	\$122	\$290	\$201
Per Capita Expenditures:	\$123	\$262	\$181
Revenues over (under) Expenditures:	-\$2,877	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	60.04%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$181,120	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$74	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,102	\$156,797	\$
Total Unrestricted Net Assets:	\$77,018	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$62,489	\$43,204	\$
Per Capita Debt:	\$25	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$19,268	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$8	\$4	\$
Revenue Collected During FY 16:	\$14,254	\$2,034	\$
Expenditures During FY 16:	\$17,860	\$2,534	\$
Per Capita Revenue:	\$6	\$	\$
Per Capita Expenditures:	\$7	\$1	\$
Operating Income (loss):	-\$3,606	-\$500	\$
Ratio of Retained Earnings to Expenditures:	115.69%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$20,662	\$11,327	\$
Per Capita Ending Retained Earnings:	\$8	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Scales Mound Township and Road & Bridge		
Unit Code:	043/160/01	County:	Jo Daviess
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$384,615		
Equalized Assessed Valuation:	\$11,167,263		
Population:	622		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$22,342	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$138,074	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$222	\$447	\$282
Revenue Collected During FY 16:	\$156,655	\$245,033	\$191,809
Expenditures During FY 16:	\$125,027	\$227,274	\$175,402
Per Capita Revenue:	\$252	\$290	\$201
Per Capita Expenditures:	\$201	\$262	\$181
Revenues over (under) Expenditures:	\$31,628	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	141.84%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$177,340	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$285	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,723	\$156,797	\$
Total Unrestricted Net Assets:	\$368,501	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Spring Garden Township and Road & Bridge**

Unit Code: **041/150/01** County: **Jefferson**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$164,560**

Equalized Assessed Valuation: **\$12,876,642**

Population: **3,307**

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 16:	<b>\$141,398</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$43</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$97,184</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$133,508</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$36,324</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>78.70%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$105,074</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$32</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$116,695</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$11,620</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 041/140/01 County: Jefferson

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$813,105

Equalized Assessed Valuation: \$145,926,777

Population: 6,620

Employees:

    Full Time: 4

    Part Time: 8

    Salaries Paid: \$243,783

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$629,814	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$95	\$447	\$282
Revenue Collected During FY 16:	\$432,462	\$245,033	\$191,809
Expenditures During FY 16:	\$552,014	\$227,274	\$175,402
Per Capita Revenue:	\$65	\$290	\$201
Per Capita Expenditures:	\$83	\$262	\$181
Revenues over (under) Expenditures:	-\$119,552	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	92.44%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$510,262	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$77	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$510,262	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$30,000	\$43,204	\$
Per Capita Debt:	\$5	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Twigg Township and Road & Bridge**

Unit Code: 033/110/01 County: Hamilton

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,179

Equalized Assessed Valuation: \$1,850,356

Population: 132

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$10,612

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$114,085	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$864	\$447	\$282
Revenue Collected During FY 16:	\$37,466	\$245,033	\$191,809
Expenditures During FY 16:	\$41,615	\$227,274	\$175,402
Per Capita Revenue:	\$284	\$290	\$201
Per Capita Expenditures:	\$315	\$262	\$181
Revenues over (under) Expenditures:	-\$4,149	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	266.71%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$110,991	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$841	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,395	\$156,797	\$
Total Unrestricted Net Assets:	\$6,869	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **040/080/01** County: **Jasper**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$115,208**

Equalized Assessed Valuation: **\$6,524,255**

Population: **411**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$25,322**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$44,144</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$107</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$171,009</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$155,267</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$416</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$378</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$15,742</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>38.57%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$59,886</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$146</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$59,886</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$40,000	\$43,204	\$
Per Capita Debt:	\$97	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 033/120/01 County: Hamilton

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$151,457

Equalized Assessed Valuation: \$7,230,587

Population: 594

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$41,610

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$92,774	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$156	\$447	\$282
Revenue Collected During FY 16:	\$162,741	\$245,033	\$191,809
Expenditures During FY 16:	\$97,803	\$227,274	\$175,402
Per Capita Revenue:	\$274	\$290	\$201
Per Capita Expenditures:	\$165	\$262	\$181
Revenues over (under) Expenditures:	\$64,938	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	161.25%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$157,712	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$266	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$157,712	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Somerset Township and Road & Bridge	
Unit Code:	039/150/01	County: Jackson
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$378,350	
Equalized Assessed Valuation:	\$44,284,603	
Population:	3,719	
Employees:		
Full Time:		
Part Time:	16	
Salaries Paid:	\$87,362	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$577,442	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$155	\$447	\$282
Revenue Collected During FY 16:	\$169,253	\$245,033	\$191,809
Expenditures During FY 16:	\$266,885	\$227,274	\$175,402
Per Capita Revenue:	\$46	\$290	\$201
Per Capita Expenditures:	\$72	\$262	\$181
Revenues over (under) Expenditures:	-\$97,632	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	179.78%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$479,810	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$129	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$273,516	\$156,797	\$
Total Unrestricted Net Assets:	\$110,923	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 039/140/01 County: Jackson

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$288,035

Equalized Assessed Valuation: \$8,768,871

Population: 810

Employees:

    Full Time: 7

    Part Time: 1

    Salaries Paid: \$19,526

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$	\$447	\$282
Revenue Collected During FY 16:	\$91,665	\$245,033	\$191,809
Expenditures During FY 16:	\$74,954	\$227,274	\$175,402
Per Capita Revenue:	\$113	\$290	\$201
Per Capita Expenditures:	\$93	\$262	\$181
Revenues over (under) Expenditures:	\$16,711	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	22.30%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$16,711	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$21	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$169,096	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **038/260/01** County: **Iroquois**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$546,500**

Equalized Assessed Valuation: **\$10,077,445**

Population: **243**

Employees:

    Full Time: **1**

    Part Time: **9**

    Salaries Paid: **\$43,169**

#### 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 16:	\$285,736	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$1,176	\$447	\$282
Revenue Collected During FY 16:	\$269,000	\$245,033	\$191,809
Expenditures During FY 16:	\$278,091	\$227,274	\$175,402
Per Capita Revenue:	\$1,107	\$290	\$201
Per Capita Expenditures:	\$1,144	\$262	\$181
Revenues over (under) Expenditures:	-\$9,091	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	99.48%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$276,643	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$1,138	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Sheldon Township and Road & Bridge	
Unit Code:	038/250/01	County: Iroquois
Fiscal Year End:	12/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$551,480	
Equalized Assessed Valuation:	\$32,705,793	
Population:	1,211	
Employees:		
Full Time:	2	
Part Time:	12	
Salaries Paid:	\$84,229	

#### 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 16:	\$966,680	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$798	\$447	\$282
Revenue Collected During FY 16:	\$395,983	\$245,033	\$191,809
Expenditures During FY 16:	\$204,207	\$227,274	\$175,402
Per Capita Revenue:	\$327	\$290	\$201
Per Capita Expenditures:	\$169	\$262	\$181
Revenues over (under) Expenditures:	\$191,776	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	567.29%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,158,456	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$957	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$480,371	\$37,118	\$
Total Unreserved Funds:	\$678,085	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Terre Haute Township and Road & Bridge**

Unit Code: 036/110/01 County: Henderson

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$182,900

Equalized Assessed Valuation: \$8,266,600

Population: 279

Employees:

    Full Time:

    Part Time: 12

    Salaries Paid: \$26,294

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$104,557	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$375	\$447	\$282
Revenue Collected During FY 16:	\$115,426	\$245,033	\$191,809
Expenditures During FY 16:	\$58,926	\$227,274	\$175,402
Per Capita Revenue:	\$414	\$290	\$201
Per Capita Expenditures:	\$211	\$262	\$181
Revenues over (under) Expenditures:	\$56,500	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	273.32%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$161,057	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$577	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$118,387	\$156,797	\$
Total Unrestricted Net Assets:	\$42,670	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 036/100/01 County: Henderson

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$391,634

Equalized Assessed Valuation: \$15,357,274

Population: 1,115

Employees:

    Full Time: 1

    Part Time: 4

    Salaries Paid: \$35,477

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$251,835	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$226	\$447	\$282
Revenue Collected During FY 16:	\$134,106	\$245,033	\$191,809
Expenditures During FY 16:	\$105,417	\$227,274	\$175,402
Per Capita Revenue:	\$120	\$290	\$201
Per Capita Expenditures:	\$95	\$262	\$181
Revenues over (under) Expenditures:	\$28,689	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	266.11%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$280,524	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$252	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,755	\$156,797	\$
Total Unrestricted Net Assets:	\$177,768	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 034/210/01 County: Hancock

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$211,915

Equalized Assessed Valuation: \$14,491,821

Population: 490

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$27,350

#### 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 16:	\$260,575	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$532	\$447	\$282
Revenue Collected During FY 16:	\$138,707	\$245,033	\$191,809
Expenditures During FY 16:	\$97,275	\$227,274	\$175,402
Per Capita Revenue:	\$283	\$290	\$201
Per Capita Expenditures:	\$199	\$262	\$181
Revenues over (under) Expenditures:	\$41,432	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	310.47%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$302,007	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$616	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$162,760	\$37,118	\$
Total Unreserved Funds:	\$97,815	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Mary's Township and Road & Bridge**

Unit Code: 034/200/01 County: Hancock

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$285,225

Equalized Assessed Valuation: \$7,670,892

Population: 650

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$36,581

#### 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 16:	\$166,277	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$256	\$447	\$282
Revenue Collected During FY 16:	\$122,437	\$245,033	\$191,809
Expenditures During FY 16:	\$95,076	\$227,274	\$175,402
Per Capita Revenue:	\$188	\$290	\$201
Per Capita Expenditures:	\$146	\$262	\$181
Revenues over (under) Expenditures:	\$27,361	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	203.67%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$193,638	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$298	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$141,448	\$37,118	\$
Total Unreserved Funds:	\$52,190	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$82,157	\$43,204	\$
Per Capita Debt:	\$126	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Tuscola Township and Road & Bridge		
Unit Code:	021/090/01	County:	Douglas
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,524,951		
Equalized Assessed Valuation:	\$96,912,461		
Population:	5,217		
Employees:			
Full Time:	4		
Part Time:	12		
Salaries Paid:	\$227,609		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,415,602	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$271	\$447	\$282
Revenue Collected During FY 16:	\$652,789	\$245,033	\$191,809
Expenditures During FY 16:	\$581,516	\$227,274	\$175,402
Per Capita Revenue:	\$125	\$290	\$201
Per Capita Expenditures:	\$111	\$262	\$181
Revenues over (under) Expenditures:	\$71,273	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	255.69%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,486,875	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$285	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$1,486,875	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,171	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Muddy Township and Road & Bridge**

Unit Code: **040/090/01** County: **Jasper**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$463,505**

Equalized Assessed Valuation: **\$70,314,072**

Population: **340**

Employees:

    Full Time: **3**

    Part Time: **6**

    Salaries Paid: **\$109,789**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$401,444</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$1,181</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$305,636</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$343,462</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$899</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$1,010</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$37,826</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>105.87%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$363,618</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$1,069</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$363,618</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	St. Joseph Township and Road & Bridge		
Unit Code:	010/230/01	County:	Champaign
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,019,688		
Equalized Assessed Valuation:	\$116,862,804		
Population:	5,876		
Employees:			
Full Time:	2		
Part Time:	17		
Salaries Paid:	\$192,683		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$880,792	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$150	\$447	\$282
Revenue Collected During FY 16:	\$676,441	\$245,033	\$191,809
Expenditures During FY 16:	\$602,414	\$227,274	\$175,402
Per Capita Revenue:	\$115	\$290	\$201
Per Capita Expenditures:	\$103	\$262	\$181
Revenues over (under) Expenditures:	\$74,027	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	158.50%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$954,819	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$162	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$954,819	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: **011/170/01** County: **Christian**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,437,628**

Equalized Assessed Valuation: **\$159,578,158**

Population: **13,000**

Employees:

    Full Time: **6**

    Part Time: **8**

    Salaries Paid: **\$276,424**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$2,396,818</b>	<b>\$2,791,321</b>	<b>\$2,131,272</b>
Per Capita Beginning Fund Balance:	<b>\$184</b>	<b>\$130</b>	<b>\$65</b>
Revenue Collected During FY 16:	<b>\$877,278</b>	<b>\$2,671,273</b>	<b>\$1,954,909</b>
Expenditures During FY 16:	<b>\$832,454</b>	<b>\$2,597,349</b>	<b>\$1,775,274</b>
Per Capita Revenue:	<b>\$67</b>	<b>\$132</b>	<b>\$67</b>
Per Capita Expenditures:	<b>\$64</b>	<b>\$114</b>	<b>\$66</b>
Revenues over (under) Expenditures:	<b>\$44,824</b>	<b>\$73,924</b>	<b>\$88,877</b>
Ratio of Fund Balance to Expenditures:	<b>293.31%</b>	<b>134.41%</b>	<b>113.23%</b>
Ending Fund Balance for FY 16:	<b>\$2,441,642</b>	<b>\$2,920,875</b>	<b>\$2,221,822</b>
Per Capita Ending Fund Balance:	<b>\$188</b>	<b>\$153</b>	<b>\$68</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$63,775</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$56,677</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,838,745</b>	<b>\$1,413,952</b>	<b>\$1,073,798</b>
Total Unrestricted Net Assets:	<b>\$602,897</b>	<b>\$1,490,386</b>	<b>\$876,266</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 011/160/01 County: Christian

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$413,500

Equalized Assessed Valuation: \$24,364,144

Population: 1,083

Employees:

    Full Time: 1

    Part Time: 10

    Salaries Paid: \$98,355

#### Blended Component Units

Number Submitted = 3

Cemetery

Library

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$701,335	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$648	\$447	\$282
Revenue Collected During FY 16:	\$295,886	\$245,033	\$191,809
Expenditures During FY 16:	\$214,430	\$227,274	\$175,402
Per Capita Revenue:	\$273	\$290	\$201
Per Capita Expenditures:	\$198	\$262	\$181
Revenues over (under) Expenditures:	\$81,456	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	365.06%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$782,791	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$723	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,402	\$156,797	\$
Total Unrestricted Net Assets:	\$626,389	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 011/150/01 County: Christian

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,952,300

Equalized Assessed Valuation: \$47,558,970

Population: 2,629

Employees:

Full Time: 7

Part Time: 6

Salaries Paid: \$369,625

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,239,809	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$472	\$130	\$65
Revenue Collected During FY 16:	\$1,009,057	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$998,190	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$384	\$132	\$67
Per Capita Expenditures:	\$380	\$114	\$66
Revenues over (under) Expenditures:	\$10,867	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	125.29%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$1,250,676	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$476	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$938,710	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$311,966	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Urbana Township and Road & Bridge		
Unit Code:	010/300/01	County:	Champaign
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,127,800		
Equalized Assessed Valuation:	\$76,826,118		
Population:	8,061		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$224,008		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$951,857	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$118	\$447	\$282
Revenue Collected During FY 16:	\$571,956	\$245,033	\$191,809
Expenditures During FY 16:	\$586,526	\$227,274	\$175,402
Per Capita Revenue:	\$71	\$290	\$201
Per Capita Expenditures:	\$73	\$262	\$181
Revenues over (under) Expenditures:	-\$14,570	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	139.83%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$820,127	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$102	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$754,420	\$156,797	\$
Total Unrestricted Net Assets:	\$65,707	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 010/290/01 County: Champaign

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$493,180

Equalized Assessed Valuation: \$88,951,509

Population: 5,270

Employees:

Full Time: 11

Part Time: 5

Salaries Paid: \$138,244

#### Blended Component Units

Number Submitted = 2

Road & Bridge

Road and bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,253,357	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$238	\$447	\$282
Revenue Collected During FY 16:	\$646,141	\$245,033	\$191,809
Expenditures During FY 16:	\$486,390	\$227,274	\$175,402
Per Capita Revenue:	\$123	\$290	\$201
Per Capita Expenditures:	\$92	\$262	\$181
Revenues over (under) Expenditures:	\$159,751	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	290.53%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,413,108	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$268	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$80,695	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$101,577</b>	<b>\$43,204</b>	<b>\$</b>
Per Capita Debt:	<b>\$19</b>	<b>\$31</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$</b>	<b>\$11,809</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$</b>	<b>\$2,034</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$</b>	<b>\$2,534</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$500</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$</b>	<b>\$11,327</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 010/280/01 County: Champaign

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$191,412

Equalized Assessed Valuation: \$19,877,880

Population: 498

Employees:

    Full Time: 2

    Part Time: 5

    Salaries Paid: \$33,130

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$256,030	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$514	\$447	\$282
Revenue Collected During FY 16:	\$182,792	\$245,033	\$191,809
Expenditures During FY 16:	\$171,353	\$227,274	\$175,402
Per Capita Revenue:	\$367	\$290	\$201
Per Capita Expenditures:	\$344	\$262	\$181
Revenues over (under) Expenditures:	\$11,439	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	156.09%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$267,469	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$537	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$267,469	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Homer Township and Road & Bridge**

Unit Code: 010/270/01 County: Champaign

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$281,675

Equalized Assessed Valuation: \$28,185,357

Population: 1,585

Employees:

    Full Time:

    Part Time: 11

    Salaries Paid: \$54,956

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$272,953	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$172	\$447	\$282
Revenue Collected During FY 16:	\$182,609	\$245,033	\$191,809
Expenditures During FY 16:	\$185,403	\$227,274	\$175,402
Per Capita Revenue:	\$115	\$290	\$201
Per Capita Expenditures:	\$117	\$262	\$181
Revenues over (under) Expenditures:	-\$2,794	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	145.71%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$270,159	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$170	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$270,159	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$36,000	\$43,204	\$
Per Capita Debt:	\$23	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 010/260/01 County: Champaign

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$329,957

Equalized Assessed Valuation: \$34,116,804

Population: 1,563

Employees:

    Full Time: 2

    Part Time: 7

    Salaries Paid: \$89,927

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$122,586	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$78	\$447	\$282
Revenue Collected During FY 16:	\$206,529	\$245,033	\$191,809
Expenditures During FY 16:	\$287,483	\$227,274	\$175,402
Per Capita Revenue:	\$132	\$290	\$201
Per Capita Expenditures:	\$184	\$262	\$181
Revenues over (under) Expenditures:	-\$80,954	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	14.48%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$41,632	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$27	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$41,632	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 023/130/01 County: Edgar

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$61,466

Equalized Assessed Valuation: \$6,700,364

Population: 531

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$18,220

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$67,452	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$127	\$447	\$282
Revenue Collected During FY 16:	\$71,558	\$245,033	\$191,809
Expenditures During FY 16:	\$57,532	\$227,274	\$175,402
Per Capita Revenue:	\$135	\$290	\$201
Per Capita Expenditures:	\$108	\$262	\$181
Revenues over (under) Expenditures:	\$14,026	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	141.62%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$81,478	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$153	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$81,480	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **010/240/01** County: **Champaign**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$832,337**

Equalized Assessed Valuation: **\$37,711,066**

Population: **1,258**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$64,855**

#### 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 16:	<b>\$575,693</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$458</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$337,086</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$370,178</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$268</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$294</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$33,092</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>146.58%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$542,601</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$431</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$395,977</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$146,624</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$71,091	\$43,204	\$
Per Capita Debt:	\$57	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Rose Township and Road & Bridge**

Unit Code: 014/110/01 County: Clinton

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$261,613

Equalized Assessed Valuation: \$30,414,119

Population: 1,422

Employees:

    Full Time: 2

    Part Time: 6

    Salaries Paid: \$92,881

#### 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 16:	\$272,908	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$192	\$447	\$282
Revenue Collected During FY 16:	\$283,052	\$245,033	\$191,809
Expenditures During FY 16:	\$253,555	\$227,274	\$175,402
Per Capita Revenue:	\$199	\$290	\$201
Per Capita Expenditures:	\$178	\$262	\$181
Revenues over (under) Expenditures:	\$29,497	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	119.27%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$302,405	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$213	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$313,009	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 010/220/01 County: Champaign

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$256,790

Equalized Assessed Valuation: \$26,254,979

Population: 967

Employees:

    Full Time: 2

    Part Time: 9

    Salaries Paid: \$111,632

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$555,361	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$574	\$447	\$282
Revenue Collected During FY 16:	\$383,075	\$245,033	\$191,809
Expenditures During FY 16:	\$436,160	\$227,274	\$175,402
Per Capita Revenue:	\$396	\$290	\$201
Per Capita Expenditures:	\$451	\$262	\$181
Revenues over (under) Expenditures:	-\$53,085	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	115.16%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$502,276	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$519	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$331,342	\$37,118	\$
Total Unreserved Funds:	\$170,934	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sangamon Valley Township and Road & Bridge**

Unit Code: **009/100/01** County: **Cass**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$114,450**

Equalized Assessed Valuation: **\$7,255,398**

Population: **380**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$23,620**

#### 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 16:	<b>\$259,156</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$682</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$88,042</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$66,961</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$232</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$176</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$21,081</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>418.51%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$280,237</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$737</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$226,785</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$53,451</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 008/090/01 County: Carroll

Fiscal Year End: 3/29/2016

Accounting Method: Cash

Appropriation or Budget: \$353,365

Equalized Assessed Valuation: \$31,330,101

Population: 3,729

Employees:

    Full Time: 8

    Part Time: 6

    Salaries Paid: \$62,436

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$412,177	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$111	\$447	\$282
Revenue Collected During FY 16:	\$212,540	\$245,033	\$191,809
Expenditures During FY 16:	\$235,471	\$227,274	\$175,402
Per Capita Revenue:	\$57	\$290	\$201
Per Capita Expenditures:	\$63	\$262	\$181
Revenues over (under) Expenditures:	-\$22,931	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	165.31%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$389,246	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$104	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$310,875	\$156,797	\$
Total Unrestricted Net Assets:	\$78,372	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Salem Township and Road & Bridge

Unit Code: 008/080/01 County: Carroll

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$101,625

Equalized Assessed Valuation: \$1,010,000

Population: 345

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$28,984

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$96,176	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$279	\$447	\$282
Revenue Collected During FY 16:	\$141,763	\$245,033	\$191,809
Expenditures During FY 16:	\$29,803	\$227,274	\$175,402
Per Capita Revenue:	\$411	\$290	\$201
Per Capita Expenditures:	\$86	\$262	\$181
Revenues over (under) Expenditures:	\$111,960	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	698.37%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$208,136	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$603	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$204,013	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **006/210/01** County: **Bureau**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$521,000**

Equalized Assessed Valuation: **\$18,358,669**

Population: **2,536**

Employees:

    Full Time: **1**

    Part Time: **12**

    Salaries Paid: **\$68,077**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$318,046</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$125</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$206,874</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$199,352</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$82</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$79</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$7,522</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>163.31%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$325,568</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$128</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$190,541</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$135,027</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 004/090/01 County: Boone

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$722,839

Equalized Assessed Valuation: \$9,662,710

Population: 1,001

Employees:

Full Time:

Part Time: 20

Salaries Paid: \$164,226

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$379,054	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$379	\$447	\$282
Revenue Collected During FY 16:	\$262,814	\$245,033	\$191,809
Expenditures During FY 16:	\$287,131	\$227,274	\$175,402
Per Capita Revenue:	\$263	\$290	\$201
Per Capita Expenditures:	\$287	\$262	\$181
Revenues over (under) Expenditures:	-\$24,317	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	138.70%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$398,237	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$398	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$1,299,825	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$84,615	\$43,204	\$
Per Capita Debt:	\$85	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 003/090/01 County: Bond

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$214,153

Equalized Assessed Valuation: \$8,271,865

Population: 500

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$44,313

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$125,180	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$250	\$447	\$282
Revenue Collected During FY 16:	\$138,148	\$245,033	\$191,809
Expenditures During FY 16:	\$133,534	\$227,274	\$175,402
Per Capita Revenue:	\$276	\$290	\$201
Per Capita Expenditures:	\$267	\$262	\$181
Revenues over (under) Expenditures:	\$4,614	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	109.93%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$146,794	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$294	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$127,518	\$156,797	\$
Total Unrestricted Net Assets:	\$19,275	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$63,454	\$43,204	\$
Per Capita Debt:	\$127	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Shoal Creek Township and Road & Bridge

Unit Code: 003/080/01 County: Bond

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$599,060

Equalized Assessed Valuation: \$18,056,008

Population: 1,783

Employees:

    Full Time: 1

    Part Time: 11

    Salaries Paid: \$74,357

#### 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 16:	\$359,655	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$202	\$447	\$282
Revenue Collected During FY 16:	\$235,275	\$245,033	\$191,809
Expenditures During FY 16:	\$197,899	\$227,274	\$175,402
Per Capita Revenue:	\$132	\$290	\$201
Per Capita Expenditures:	\$111	\$262	\$181
Revenues over (under) Expenditures:	\$37,376	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	200.62%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$397,031	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$223	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$296,408	\$156,797	\$
Total Unrestricted Net Assets:	\$100,623	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 010/250/01 County: Champaign

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$235,670

Equalized Assessed Valuation: \$45,128,293

Population: 1,400

Employees:

Full Time:

Part Time: 14

Salaries Paid: \$103,463

#### 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 16:	\$1,305,610	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$933	\$447	\$282
Revenue Collected During FY 16:	\$308,661	\$245,033	\$191,809
Expenditures During FY 16:	\$370,260	\$227,274	\$175,402
Per Capita Revenue:	\$220	\$290	\$201
Per Capita Expenditures:	\$264	\$262	\$181
Revenues over (under) Expenditures:	-\$61,599	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	335.70%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,242,970	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$888	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$1,240,155	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **018/070/01** County: **Cumberland**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$216,429**

Equalized Assessed Valuation: **\$8,679,997**

Population: **700**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$63,323**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$289,646</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$414</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$190,118</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$142,178</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$272</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$203</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$47,940</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>237.44%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$337,586</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$482</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$337,587</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 021/080/01 County: Douglas

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$316,000

Equalized Assessed Valuation: \$14,771,557

Population: 286

Employees:

Full Time: 2

Part Time: 9

Salaries Paid: \$69,170

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$266,091	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$930	\$447	\$282
Revenue Collected During FY 16:	\$227,642	\$245,033	\$191,809
Expenditures During FY 16:	\$166,913	\$227,274	\$175,402
Per Capita Revenue:	\$796	\$290	\$201
Per Capita Expenditures:	\$584	\$262	\$181
Revenues over (under) Expenditures:	\$60,729	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	195.80%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$326,820	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$1,143	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$288,794	\$156,797	\$
Total Unrestricted Net Assets:	\$38,026	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 020/100/01 County: Dewitt

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$326,900

Equalized Assessed Valuation: \$20,013,451

Population: 784

Employees:

    Full Time: 1

    Part Time: 15

    Salaries Paid: \$68,082

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$225,662	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$288	\$447	\$282
Revenue Collected During FY 16:	\$234,358	\$245,033	\$191,809
Expenditures During FY 16:	\$170,421	\$227,274	\$175,402
Per Capita Revenue:	\$299	\$290	\$201
Per Capita Expenditures:	\$217	\$262	\$181
Revenues over (under) Expenditures:	\$63,937	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	168.46%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$287,098	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$366	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$239,952	\$156,797	\$
Total Unrestricted Net Assets:	\$47,146	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **020/090/01** County: **Dewitt**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$657,753**

Equalized Assessed Valuation: **\$35,625,933**

Population: **1,028**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$63,950**

#### 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 16:	<b>\$389,327</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$379</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$228,968</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$204,704</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$223</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$199</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$24,264</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>202.04%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$413,592</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$402</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$244,069</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$169,523</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Santa Anna Township and Road & Bridge**

Unit Code: 020/080/01 County: Dewitt

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$516,273

Equalized Assessed Valuation: \$42,805,002

Population: 2,502

Employees:

    Full Time: 1

    Part Time: 17

    Salaries Paid: \$109,297

#### 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 16:	\$622,344	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$249	\$447	\$282
Revenue Collected During FY 16:	\$339,445	\$245,033	\$191,809
Expenditures During FY 16:	\$256,661	\$227,274	\$175,402
Per Capita Revenue:	\$136	\$290	\$201
Per Capita Expenditures:	\$103	\$262	\$181
Revenues over (under) Expenditures:	\$82,784	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	291.23%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$747,485	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$299	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$557,968	\$156,797	\$
Total Unrestricted Net Assets:	\$189,517	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 019/180/01 County: Dekalb

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,177,462

Equalized Assessed Valuation: \$284,658,390

Population: 15,300

Employees:

    Full Time: 6

    Part Time: 6

    Salaries Paid: \$331,658

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,579,446	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$103	\$130	\$65
Revenue Collected During FY 16:	\$1,349,305	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$1,221,323	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$88	\$132	\$67
Per Capita Expenditures:	\$80	\$114	\$66
Revenues over (under) Expenditures:	\$127,982	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	139.80%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$1,707,428	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$112	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$1,707,428	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **019/170/01** County: **Dekalb**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$492,875**

Equalized Assessed Valuation: **\$66,571,176**

Population: **2,802**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$103,930**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$566,100</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$202</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$474,789</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$592,871</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$169</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$212</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$118,082</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>75.57%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$448,018</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$160</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$448,018</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 019/160/01 County: Dekalb

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$229,685

Equalized Assessed Valuation: \$19,196,301

Population: 512

Employees:

    Full Time:

    Part Time: 10

    Salaries Paid: \$42,480

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$235,732	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$460	\$447	\$282
Revenue Collected During FY 16:	\$287,425	\$245,033	\$191,809
Expenditures During FY 16:	\$243,396	\$227,274	\$175,402
Per Capita Revenue:	\$561	\$290	\$201
Per Capita Expenditures:	\$475	\$262	\$181
Revenues over (under) Expenditures:	\$44,029	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	114.94%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$279,761	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$546	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$279,760	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Somonauk Township and Road & Bridge		
Unit Code:	019/150/01	County:	Dekalb
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$526,150		
Equalized Assessed Valuation:	\$39,746,102		
Population:	2,101		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$53,875		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$450,817	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$215	\$447	\$282
Revenue Collected During FY 16:	\$331,652	\$245,033	\$191,809
Expenditures During FY 16:	\$318,868	\$227,274	\$175,402
Per Capita Revenue:	\$158	\$290	\$201
Per Capita Expenditures:	\$152	\$262	\$181
Revenues over (under) Expenditures:	\$12,784	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	145.39%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$463,602	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$221	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$322,734	\$156,797	\$
Total Unrestricted Net Assets:	\$140,868	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 013/100/01 County: Clay

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$85,384

Equalized Assessed Valuation: \$5,632,624

Population: 320

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$25,586

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$163,523	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$511	\$447	\$282
Revenue Collected During FY 16:	\$185,536	\$245,033	\$191,809
Expenditures During FY 16:	\$204,432	\$227,274	\$175,402
Per Capita Revenue:	\$580	\$290	\$201
Per Capita Expenditures:	\$639	\$262	\$181
Revenues over (under) Expenditures:	-\$18,896	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	67.19%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$137,364	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$429	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,473	\$156,797	\$
Total Unrestricted Net Assets:	\$2,891	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 019/130/01 County: Dekalb

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$709,125

Equalized Assessed Valuation: \$133,688,735

Population: 7,709

Employees:

Full Time:

Part Time: 12

Salaries Paid: \$112,398

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,197,939	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$155	\$447	\$282
Revenue Collected During FY 16:	\$572,021	\$245,033	\$191,809
Expenditures During FY 16:	\$608,868	\$227,274	\$175,402
Per Capita Revenue:	\$74	\$290	\$201
Per Capita Expenditures:	\$79	\$262	\$181
Revenues over (under) Expenditures:	-\$36,847	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	190.70%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,161,092	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$151	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$994,604	\$156,797	\$
Total Unrestricted Net Assets:	\$166,488	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 013/110/01 County: Clay

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$285,334

Equalized Assessed Valuation: \$18,630,554

Population: 600

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$54,669

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$146,315	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$244	\$447	\$282
Revenue Collected During FY 16:	\$193,641	\$245,033	\$191,809
Expenditures During FY 16:	\$176,881	\$227,274	\$175,402
Per Capita Revenue:	\$323	\$290	\$201
Per Capita Expenditures:	\$295	\$262	\$181
Revenues over (under) Expenditures:	\$16,760	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	92.19%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$163,075	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$272	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,458	\$156,797	\$
Total Unrestricted Net Assets:	\$45,893	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,119	\$43,204	\$
Per Capita Debt:	\$29	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 018/060/01 County: Cumberland

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$287,949

Equalized Assessed Valuation: \$20,605,700

Population: 1,967

Employees:

    Full Time: 1

    Part Time: 11

    Salaries Paid: \$60,730

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$721,313	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$367	\$447	\$282
Revenue Collected During FY 16:	\$280,254	\$245,033	\$191,809
Expenditures During FY 16:	\$214,986	\$227,274	\$175,402
Per Capita Revenue:	\$142	\$290	\$201
Per Capita Expenditures:	\$109	\$262	\$181
Revenues over (under) Expenditures:	\$65,268	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	369.82%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$795,068	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$404	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$428,393	\$156,797	\$
Total Unrestricted Net Assets:	\$366,675	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$118,365	\$43,204	\$
Per Capita Debt:	\$60	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 017/100/01 County: Crawford

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$79,156

Equalized Assessed Valuation: \$1,424,186

Population: 97

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$6,450

#### 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 16:	\$63,648	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$656	\$447	\$282
Revenue Collected During FY 16:	\$29,441	\$245,033	\$191,809
Expenditures During FY 16:	\$22,696	\$227,274	\$175,402
Per Capita Revenue:	\$304	\$290	\$201
Per Capita Expenditures:	\$234	\$262	\$181
Revenues over (under) Expenditures:	\$6,745	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	310.16%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$70,393	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$726	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,129	\$156,797	\$
Total Unrestricted Net Assets:	\$20,264	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Thornton Township and Road & Bridge		
Unit Code:	016/270/01	County:	Cook
Fiscal Year End:	2/28/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$31,932,890		
Equalized Assessed Valuation:	\$1,793,386,547		
Population:	170,128		
Employees:			
	Full Time:	124	
	Part Time:	178	
	Salaries Paid:	\$3,704,595	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$22,595,309	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$133	\$130	\$65
Revenue Collected During FY 16:	\$15,723,848	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$13,140,908	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$92	\$132	\$67
Per Capita Expenditures:	\$77	\$114	\$66
Revenues over (under) Expenditures:	\$2,582,940	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	197.05%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$25,894,310	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$152	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$156,816	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$36,530,066	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Stickney Township and Road & Bridge	
Unit Code:	016/260/01	County: Cook
Fiscal Year End:	3/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,288,100	
Equalized Assessed Valuation:	\$913,965,595	
Population:	40,772	
Employees:		
Full Time:	40	
Part Time:	17	
Salaries Paid:	\$2,067,952	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,112,006	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$101	\$130	\$65
Revenue Collected During FY 16:	\$5,989,613	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$5,376,402	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$147	\$132	\$67
Per Capita Expenditures:	\$132	\$114	\$66
Revenues over (under) Expenditures:	\$613,211	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	87.89%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$4,725,217	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$116	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,545,945	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$2,140,304	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 016/250/01 County: Cook

Fiscal Year End: 2/28/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,362,775

Equalized Assessed Valuation: \$3,892,142,412

Population: 131,288

Employees:

    Full Time: 52

    Part Time: 8

    Salaries Paid: \$1,974,032

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,260,934	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$32	\$130	\$65
Revenue Collected During FY 16:	\$6,087,473	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$5,766,313	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$46	\$132	\$67
Per Capita Expenditures:	\$44	\$114	\$66
Revenues over (under) Expenditures:	\$321,160	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	79.71%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$4,596,594	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$35	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,058,900	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$3,342,163	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$640,672	\$744,812	\$
Per Capita Debt:	\$5	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Seven Hickory Township and Road & Bridge**

Unit Code: 015/120/01 County: Coles

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$307,275

Equalized Assessed Valuation: \$19,087,870

Population: 286

Employees:

    Full Time: 1

    Part Time: 1

    Salaries Paid: \$61,978

#### 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 16:	\$252,270	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$882	\$447	\$282
Revenue Collected During FY 16:	\$178,769	\$245,033	\$191,809
Expenditures During FY 16:	\$161,881	\$227,274	\$175,402
Per Capita Revenue:	\$625	\$290	\$201
Per Capita Expenditures:	\$566	\$262	\$181
Revenues over (under) Expenditures:	\$16,888	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	144.59%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$234,058	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$818	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$318,562	\$156,797	\$
Total Unrestricted Net Assets:	\$18,466	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$112,376	\$43,204	\$
Per Capita Debt:	\$393	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 014/130/01 County: Clinton

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$852,545

Equalized Assessed Valuation: \$118,027,433

Population: 6,184

Employees:

    Full Time: 2

    Part Time: 8

    Salaries Paid: \$127,092

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$912,252	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$148	\$447	\$282
Revenue Collected During FY 16:	\$369,138	\$245,033	\$191,809
Expenditures During FY 16:	\$351,319	\$227,274	\$175,402
Per Capita Revenue:	\$60	\$290	\$201
Per Capita Expenditures:	\$57	\$262	\$181
Revenues over (under) Expenditures:	\$17,819	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	264.74%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$930,071	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$150	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$930,071	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Santa Fe Township and Road & Bridge**

Unit Code: 014/120/01 County: Clinton

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$173,951

Equalized Assessed Valuation: \$22,909,476

Population: 1,136

Employees:

    Full Time: 1

    Part Time: 5

    Salaries Paid: \$41,810

#### 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 16:	\$82,953	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$73	\$447	\$282
Revenue Collected During FY 16:	\$123,006	\$245,033	\$191,809
Expenditures During FY 16:	\$118,439	\$227,274	\$175,402
Per Capita Revenue:	\$108	\$290	\$201
Per Capita Expenditures:	\$104	\$262	\$181
Revenues over (under) Expenditures:	\$4,567	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	73.89%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$87,520	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$77	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 047/090/01 County: Kendall

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,042,723

Equalized Assessed Valuation: \$117,694,196

Population: 900

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$120,141

#### 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 16:	\$1,845,704	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$2,051	\$130	\$65
Revenue Collected During FY 16:	\$990,031	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$1,198,396	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$1,100	\$132	\$67
Per Capita Expenditures:	\$1,332	\$114	\$66
Revenues over (under) Expenditures:	-\$208,365	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	139.51%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$1,671,839	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$1,858	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,294,490	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$377,348	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$235,000	\$744,812	\$
Per Capita Debt:	\$261	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 019/140/01 County: Dekalb

Fiscal Year End: 2/28/2016

Accounting Method: Cash

Appropriation or Budget: \$712,800

Equalized Assessed Valuation: \$37,301,398

Population: 1,453

Employees:

    Full Time: 7

    Part Time: 4

    Salaries Paid: \$42,760

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$528,890	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$364	\$447	\$282
Revenue Collected During FY 16:	\$314,245	\$245,033	\$191,809
Expenditures During FY 16:	\$291,601	\$227,274	\$175,402
Per Capita Revenue:	\$216	\$290	\$201
Per Capita Expenditures:	\$201	\$262	\$181
Revenues over (under) Expenditures:	\$22,644	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	189.14%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$551,534	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$380	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,802	\$156,797	\$
Total Unrestricted Net Assets:	\$471,733	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **South Moline Township and Road & Bridge**

Unit Code: 081/160/01 County: Rock Island

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$2,544,119

Equalized Assessed Valuation: \$657,700,367

Population: 36,399

Employees:

    Full Time: 9

    Part Time: 10

    Salaries Paid: \$452,797

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,622,651	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$45	\$130	\$65
Revenue Collected During FY 16:	\$1,085,034	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$1,204,252	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$30	\$132	\$67
Per Capita Expenditures:	\$33	\$114	\$66
Revenues over (under) Expenditures:	-\$119,218	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	124.84%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$1,503,433	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$41	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$554,946	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$948,487	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Sullivan Township and Road & Bridge		
Unit Code:	070/070/01	County:	Moultrie
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,313,280		
Equalized Assessed Valuation:	\$82,669,663		
Population:	6,263		
Employees:			
Full Time:	3		
Part Time:	9		
Salaries Paid:	\$202,133		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$533,455	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$85	\$447	\$282
Revenue Collected During FY 16:	\$633,027	\$245,033	\$191,809
Expenditures During FY 16:	\$651,988	\$227,274	\$175,402
Per Capita Revenue:	\$101	\$290	\$201
Per Capita Expenditures:	\$104	\$262	\$181
Revenues over (under) Expenditures:	-\$18,961	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	98.85%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$644,494	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$103	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$603,489	\$156,797	\$
Total Unrestricted Net Assets:	\$41,005	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 087/060/01 County: Stark

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$212,500

Equalized Assessed Valuation: \$28,095,006

Population: 2,450

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$13,245

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$177,717	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$73	\$447	\$282
Revenue Collected During FY 16:	\$227,927	\$245,033	\$191,809
Expenditures During FY 16:	\$266,262	\$227,274	\$175,402
Per Capita Revenue:	\$93	\$290	\$201
Per Capita Expenditures:	\$109	\$262	\$181
Revenues over (under) Expenditures:	-\$38,335	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	73.04%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$194,488	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$79	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$110,317	\$156,797	\$
Total Unrestricted Net Assets:	\$84,171	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$65,821	\$43,204	\$
Per Capita Debt:	\$27	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Tower Hill Township and Road & Bridge		
Unit Code:	086/230/01	County:	Shelby
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$221,227		
Equalized Assessed Valuation:	\$9,895,010		
Population:	1,150		
Employees:			
Full Time:	1		
Part Time:	21		
Salaries Paid:	\$54,849		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$224,610	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$195	\$447	\$282
Revenue Collected During FY 16:	\$269,637	\$245,033	\$191,809
Expenditures During FY 16:	\$155,433	\$227,274	\$175,402
Per Capita Revenue:	\$234	\$290	\$201
Per Capita Expenditures:	\$135	\$262	\$181
Revenues over (under) Expenditures:	\$114,204	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	217.98%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$338,814	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$295	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$256,285	\$156,797	\$
Total Unrestricted Net Assets:	\$82,529	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 086/220/01 County: Shelby

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$136,864

Equalized Assessed Valuation: \$10,337,422

Population: 8,750

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$18,490

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$131,522	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$15	\$447	\$282
Revenue Collected During FY 16:	\$79,662	\$245,033	\$191,809
Expenditures During FY 16:	\$47,389	\$227,274	\$175,402
Per Capita Revenue:	\$9	\$290	\$201
Per Capita Expenditures:	\$5	\$262	\$181
Revenues over (under) Expenditures:	\$32,273	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	345.64%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$163,795	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$19	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$163,795	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Sigel Township and Road & Bridge		
Unit Code:	086/210/01	County:	Shelby
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$167,139		
Equalized Assessed Valuation:	\$10,599,880		
Population:	826		
Employees:			
Full Time:	1		
Part Time:	8		
Salaries Paid:	\$12,750		

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$97,949	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$119	\$447	\$282
Revenue Collected During FY 16:	\$109,228	\$245,033	\$191,809
Expenditures During FY 16:	\$93,282	\$227,274	\$175,402
Per Capita Revenue:	\$132	\$290	\$201
Per Capita Expenditures:	\$113	\$262	\$181
Revenues over (under) Expenditures:	\$15,946	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	122.10%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$113,895	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$138	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100,192	\$156,797	\$
Total Unrestricted Net Assets:	\$10,459	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$95,000	\$43,204	\$
Per Capita Debt:	\$115	\$31	\$
General Obligation Debt over EAV:	0.90%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Shelbyville Township and Road & Bridge	
Unit Code:	086/200/01	County: Shelby
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,233,400	
Equalized Assessed Valuation:	\$57,633,965	
Population:	4,764	
Employees:		
Full Time:	2	
Part Time:	11	
Salaries Paid:	\$162,088	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,193,132	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$250	\$447	\$282
Revenue Collected During FY 16:	\$535,793	\$245,033	\$191,809
Expenditures During FY 16:	\$369,497	\$227,274	\$175,402
Per Capita Revenue:	\$112	\$290	\$201
Per Capita Expenditures:	\$78	\$262	\$181
Revenues over (under) Expenditures:	\$166,296	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	367.91%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,359,428	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$285	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,177,300	\$156,797	\$
Total Unrestricted Net Assets:	\$182,128	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Talkington Township and Road & Bridge		
Unit Code:	083/250/01	County:	Sangamon
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$414,128		
Equalized Assessed Valuation:	\$18,003,993		
Population:	235		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$90,835		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$203,130	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$864	\$447	\$282
Revenue Collected During FY 16:	\$250,084	\$245,033	\$191,809
Expenditures During FY 16:	\$258,158	\$227,274	\$175,402
Per Capita Revenue:	\$1,064	\$290	\$201
Per Capita Expenditures:	\$1,099	\$262	\$181
Revenues over (under) Expenditures:	-\$8,074	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	75.56%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$195,056	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$830	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Springfield Township and Road & Bridge	
Unit Code:	083/240/01	County: Sangamon
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$679,277	
Equalized Assessed Valuation:	\$63,208,800	
Population:	6,245	
Employees:		
Full Time:	4	
Part Time:	10	
Salaries Paid:	\$256,006	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$279,731	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$45	\$447	\$282
Revenue Collected During FY 16:	\$574,690	\$245,033	\$191,809
Expenditures During FY 16:	\$517,460	\$227,274	\$175,402
Per Capita Revenue:	\$92	\$290	\$201
Per Capita Expenditures:	\$83	\$262	\$181
Revenues over (under) Expenditures:	\$57,230	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	65.12%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$336,961	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$54	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$218,622	\$37,118	\$
Total Unreserved Funds:	\$118,339	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$205,329	\$43,204	\$
Per Capita Debt:	\$33	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Shiloh Valley Township and Road & Bridge**

Unit Code: 088/180/01 County: St. Clair

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$517,317

Equalized Assessed Valuation: \$135,890,134

Population: 11,631

Employees:

Full Time: 2

Part Time: 8

Salaries Paid: \$101,620

#### 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 16:	\$642,587	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$55	\$447	\$282
Revenue Collected During FY 16:	\$462,086	\$245,033	\$191,809
Expenditures During FY 16:	\$348,460	\$227,274	\$175,402
Per Capita Revenue:	\$40	\$290	\$201
Per Capita Expenditures:	\$30	\$262	\$181
Revenues over (under) Expenditures:	\$113,626	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	217.02%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$756,213	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$65	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,540	\$156,797	\$
Total Unrestricted Net Assets:	\$689,649	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Stonefort Township and Road & Bridge	
Unit Code:	082/120/01	County: Saline
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash	
Appropriation or Budget:	\$60,000	
Equalized Assessed Valuation:	\$2,832,066	
Population:	379	
Employees:		
Full Time:		
Part Time:	7	
Salaries Paid:	\$5,476	

#### 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 16:	\$35,905	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$95	\$447	\$282
Revenue Collected During FY 16:	\$33,413	\$245,033	\$191,809
Expenditures During FY 16:	\$36,917	\$227,274	\$175,402
Per Capita Revenue:	\$88	\$290	\$201
Per Capita Expenditures:	\$97	\$262	\$181
Revenues over (under) Expenditures:	-\$3,504	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	87.77%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$32,401	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$85	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$32,401	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 088/190/01 County: St. Clair

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$875,131

Equalized Assessed Valuation: \$77,603,842

Population: 4,275

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$118,642

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$828,729	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$194	\$447	\$282
Revenue Collected During FY 16:	\$453,125	\$245,033	\$191,809
Expenditures During FY 16:	\$395,678	\$227,274	\$175,402
Per Capita Revenue:	\$106	\$290	\$201
Per Capita Expenditures:	\$93	\$262	\$181
Revenues over (under) Expenditures:	\$57,447	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	233.32%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$923,203	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$216	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$759,890	\$156,797	\$
Total Unrestricted Net Assets:	\$163,313	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Senachwine Township and Road & Bridge		
Unit Code:	078/040/01	County:	Putnam
Fiscal Year End:	3/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$762,215		
Equalized Assessed Valuation:	\$30,491,744		
Population:	550		
Employees:			
Full Time:	1		
Part Time:	10		
Salaries Paid:	\$65,167		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$504,197	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$917	\$447	\$282
Revenue Collected During FY 16:	\$422,717	\$245,033	\$191,809
Expenditures During FY 16:	\$424,792	\$227,274	\$175,402
Per Capita Revenue:	\$769	\$290	\$201
Per Capita Expenditures:	\$772	\$262	\$181
Revenues over (under) Expenditures:	-\$2,075	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	118.20%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$502,122	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$913	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$255,840	\$156,797	\$
Total Unrestricted Net Assets:	\$246,282	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$50,839	\$43,204	\$
Per Capita Debt:	\$92	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **075/240/01** County: **Pike**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$258,157**

Equalized Assessed Valuation: **\$7,196,469**

Population: **591**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$23,791**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$160,047</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$271</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$93,792</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$132,922</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$159</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$225</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$39,130</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>90.97%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$120,917</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$205</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$89,724</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$31,193</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$19,568	\$43,204	\$
Per Capita Debt:	\$33	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **074/070/01** County: **Piatt**

Fiscal Year End: **12/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,061,132**

Equalized Assessed Valuation: **\$29,634,308**

Population: **1,418**

Employees:

Full Time: **2**

Part Time: **14**

Salaries Paid: **\$115,363**

#### 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 16:	<b>\$689,271</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$486</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$522,201</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$412,875</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$368</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$291</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$109,326</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>207.03%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$854,785</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$603</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$757,624</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$97,161</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Sangamon Township and Road & Bridge		
Unit Code:	074/060/01	County:	Piatt
Fiscal Year End:	12/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,273,095		
Equalized Assessed Valuation:	\$66,073,207		
Population:	1,585		
Employees:			
Full Time:	3		
Part Time:	11		
Salaries Paid:	\$156,256		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,047,683	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$661	\$447	\$282
Revenue Collected During FY 16:	\$567,536	\$245,033	\$191,809
Expenditures During FY 16:	\$579,302	\$227,274	\$175,402
Per Capita Revenue:	\$358	\$290	\$201
Per Capita Expenditures:	\$365	\$262	\$181
Revenues over (under) Expenditures:	-\$11,766	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	178.82%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,035,917	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$654	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$899,171	\$156,797	\$
Total Unrestricted Net Assets:	\$136,748	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$21,095	\$43,204	\$
Per Capita Debt:	\$13	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **072/190/01** County: **Peoria**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$579,130**

Equalized Assessed Valuation: **\$25,265,193**

Population: **1,021**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$32,000**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$429,676</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$421</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$190,570</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$313,516</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$187</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$307</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$122,946</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>97.84%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$306,730</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$300</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$277,044</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$29,686</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 072/180/01 County: Peoria

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$792,599

Equalized Assessed Valuation: \$40,988,018

Population: 2,511

Employees:

    Full Time:

    Part Time: 13

    Salaries Paid: \$52,813

#### 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 16:	\$681,093	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$271	\$447	\$282
Revenue Collected During FY 16:	\$242,892	\$245,033	\$191,809
Expenditures During FY 16:	\$180,486	\$227,274	\$175,402
Per Capita Revenue:	\$97	\$290	\$201
Per Capita Expenditures:	\$72	\$262	\$181
Revenues over (under) Expenditures:	\$62,406	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	411.94%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$743,499	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$296	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$452,596	\$156,797	\$
Total Unrestricted Net Assets:	\$290,902	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 071/230/01 County: Ogle

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$74,605

Equalized Assessed Valuation: \$23,563,426

Population: 789

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$22,700

#### 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 16:	\$124,710	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$158	\$447	\$282
Revenue Collected During FY 16:	\$125,293	\$245,033	\$191,809
Expenditures During FY 16:	\$52,383	\$227,274	\$175,402
Per Capita Revenue:	\$159	\$290	\$201
Per Capita Expenditures:	\$66	\$262	\$181
Revenues over (under) Expenditures:	\$72,910	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	377.26%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$197,620	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$250	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$197,620	\$156,797	\$
Total Unrestricted Net Assets:	\$28,206	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Salina Township and Road & Bridge		
Unit Code:	046/150/01	County:	Kankakee
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$287,950		
Equalized Assessed Valuation:	\$28,420,602		
Population:	2,191		
Employees:			
	Full Time:		
	Part Time:	19	
	Salaries Paid:	\$74,541	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$125,175	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$57	\$130	\$65
Revenue Collected During FY 16:	\$863,284	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$512,273	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$394	\$132	\$67
Per Capita Expenditures:	\$234	\$114	\$66
Revenues over (under) Expenditures:	\$351,011	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	92.96%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$476,186	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$217	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$424,670	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$51,516	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **082/130/01** County: **Saline**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,000**

Equalized Assessed Valuation: **\$3,145,364**

Population: **350**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$9,761**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$56,586</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$162</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$42,115</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$34,616</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$120</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$99</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$7,499</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>185.13%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$64,085</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$183</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$64,083</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Spring Grove Township and Road & Bridge		
Unit Code:	094/120/01	County:	Warren
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$189,022		
Equalized Assessed Valuation:	\$17,544,340		
Population:	850		
Employees:			
Full Time:	2		
Part Time:	10		
Salaries Paid:	\$73,140		

#### 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 16:	\$281,968	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$332	\$447	\$282
Revenue Collected During FY 16:	\$134,056	\$245,033	\$191,809
Expenditures During FY 16:	\$130,987	\$227,274	\$175,402
Per Capita Revenue:	\$158	\$290	\$201
Per Capita Expenditures:	\$154	\$262	\$181
Revenues over (under) Expenditures:	\$3,069	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	217.61%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$285,037	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$335	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,971	\$156,797	\$
Total Unrestricted Net Assets:	\$170,066	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,882	\$43,204	\$
Per Capita Debt:	\$12	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 101/130/01 County: Winnebago

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$223,121

Equalized Assessed Valuation: \$47,365,150

Population: 985

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$281,120

#### 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 16:	\$174,599	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$177	\$447	\$282
Revenue Collected During FY 16:	\$134,836	\$245,033	\$191,809
Expenditures During FY 16:	\$49,711	\$227,274	\$175,402
Per Capita Revenue:	\$137	\$290	\$201
Per Capita Expenditures:	\$50	\$262	\$181
Revenues over (under) Expenditures:	\$85,125	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	522.47%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$259,724	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$264	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 101/120/01 County: Winnebago

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$322,450

Equalized Assessed Valuation: \$23,265,893

Population: 917

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$79,274

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$244,577	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$267	\$447	\$282
Revenue Collected During FY 16:	\$279,662	\$245,033	\$191,809
Expenditures During FY 16:	\$249,841	\$227,274	\$175,402
Per Capita Revenue:	\$305	\$290	\$201
Per Capita Expenditures:	\$272	\$262	\$181
Revenues over (under) Expenditures:	\$29,821	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	109.83%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$274,398	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$299	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$242,817	\$156,797	\$
Total Unrestricted Net Assets:	\$31,581	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 099/180/01 County: Will

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,663,386

Equalized Assessed Valuation: \$1,218,178,463

Population: 46,141

Employees:

Full Time: 8

Part Time: 18

Salaries Paid: \$645,260

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,004,377</b>	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$130	\$65
Revenue Collected During FY 16:	<b>\$1,850,380</b>	\$2,671,273	\$1,954,909
Expenditures During FY 16:	<b>\$1,739,640</b>	\$2,597,349	\$1,775,274
Per Capita Revenue:	<b>\$40</b>	\$132	\$67
Per Capita Expenditures:	<b>\$38</b>	\$114	\$66
Revenues over (under) Expenditures:	<b>\$110,740</b>	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	<b>64.10%</b>	134.41%	113.23%
Ending Fund Balance for FY 16:	<b>\$1,115,117</b>	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	<b>\$24</b>	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$802,497</b>	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	<b>\$312,620</b>	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$816,320	\$744,812	\$
Per Capita Debt:	\$18	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **098/220/01** County: **Whiteside**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$126,963**

Equalized Assessed Valuation: **\$11,085,970**

Population: **624**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$49,360**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$125,077</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$200</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$137,269</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$124,208</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$220</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$199</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$13,061</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>111.22%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$138,138</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$221</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$138,139</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Union Grove Township and Road & Bridge		
Unit Code:	098/210/01	County:	Whiteside
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$354,358		
Equalized Assessed Valuation:	\$30,387,099		
Population:	1,244		
Employees:			
Full Time:	2		
Part Time:	6		
Salaries Paid:	\$96,582		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$136,817	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$110	\$447	\$282
Revenue Collected During FY 16:	\$328,983	\$245,033	\$191,809
Expenditures During FY 16:	\$277,580	\$227,274	\$175,402
Per Capita Revenue:	\$264	\$290	\$201
Per Capita Expenditures:	\$223	\$262	\$181
Revenues over (under) Expenditures:	\$51,403	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	67.81%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$188,220	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$151	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$203,897	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 098/200/01 County: Whiteside

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$185,300

Equalized Assessed Valuation: \$16,284,039

Population: 1,148

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$31,071

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$106,023	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$92	\$447	\$282
Revenue Collected During FY 16:	\$101,085	\$245,033	\$191,809
Expenditures During FY 16:	\$102,558	\$227,274	\$175,402
Per Capita Revenue:	\$88	\$290	\$201
Per Capita Expenditures:	\$89	\$262	\$181
Revenues over (under) Expenditures:	-\$1,473	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	101.94%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$104,550	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$91	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$104,550	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	Sterling Township and Road & Bridge		
Unit Code:	098/190/01	County:	Whiteside
Fiscal Year End:	12/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,181,718		
Equalized Assessed Valuation:	\$218,481,305		
Population:	18,035		
Employees:			
Full Time:	15		
Part Time:	9		
Salaries Paid:	\$715,589		

#### Blended Component Units

Number Submitted = 2  
 Cemetary  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,228,680	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$124	\$130	\$65
Revenue Collected During FY 16:	\$1,893,495	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$1,524,465	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$105	\$132	\$67
Per Capita Expenditures:	\$85	\$114	\$66
Revenues over (under) Expenditures:	\$369,030	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	170.40%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$2,597,710	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$144	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,100,698	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$497,012	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$11,499	\$744,812	\$
Per Capita Debt:	\$1	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 094/150/01 County: Warren

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$239,150

Equalized Assessed Valuation: \$18,089,925

Population: 1,031

Employees:

Full Time: 1

Part Time: 7

Salaries Paid: \$55,862

#### 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 16:	\$258,091	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$250	\$447	\$282
Revenue Collected During FY 16:	\$194,048	\$245,033	\$191,809
Expenditures During FY 16:	\$167,377	\$227,274	\$175,402
Per Capita Revenue:	\$188	\$290	\$201
Per Capita Expenditures:	\$162	\$262	\$181
Revenues over (under) Expenditures:	\$26,671	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	170.13%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$284,762	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$276	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$221,989	\$156,797	\$
Total Unrestricted Net Assets:	\$62,773	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name:	St. Clair Township and Road & Bridge		
Unit Code:	088/170/01	County:	St. Clair
Fiscal Year End:	3/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,457,180		
Equalized Assessed Valuation:	\$575,999,126		
Population:	31,798		
Employees:			
Full Time:	14		
Part Time:	7		
Salaries Paid:	\$801,008		

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,711,329	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$54	\$130	\$65
Revenue Collected During FY 16:	\$1,737,363	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$2,049,413	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$55	\$132	\$67
Per Capita Expenditures:	\$64	\$114	\$66
Revenues over (under) Expenditures:	-\$312,050	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	68.28%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$1,399,279	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$44	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$954,540	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	-\$30,093	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$510,944	\$744,812	\$
Per Capita Debt:	\$16	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$13,160,982	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$414	\$23	\$
Revenue Collected During FY 16:	\$2,017,666	\$102,968	\$
Expenditures During FY 16:	\$2,369,684	\$103,211	\$
Per Capita Revenue:	\$63	\$3	\$
Per Capita Expenditures:	\$75	\$3	\$
Operating Income (loss):	-\$352,018	-\$243	\$
Ratio of Retained Earnings to Expenditures:	526.57%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$12,477,943	\$625,809	\$
Per Capita Ending Retained Earnings:	\$392	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Sumner Township and Road & Bridge	
Unit Code:	094/130/01	County: Warren
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$238,361	
Equalized Assessed Valuation:	\$13,019,640	
Population:	600	
Employees:		
Full Time:	1	
Part Time:	10	
Salaries Paid:	\$50,304	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$119,845	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$200	\$447	\$282
Revenue Collected During FY 16:	\$165,599	\$245,033	\$191,809
Expenditures During FY 16:	\$143,319	\$227,274	\$175,402
Per Capita Revenue:	\$276	\$290	\$201
Per Capita Expenditures:	\$239	\$262	\$181
Revenues over (under) Expenditures:	\$22,280	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	99.17%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$142,125	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$237	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,216	\$156,797	\$
Total Unrestricted Net Assets:	\$27,909	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$169,232	\$43,204	\$
Per Capita Debt:	\$282	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Litchfield Township and Road & Bridge**

Unit Code: **068/160/01** County: **Montgomery**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$638,818**

Equalized Assessed Valuation: **\$37,313,973**

Population: **3,476**

Employees:

    Full Time: **2**

    Part Time: **5**

    Salaries Paid: **\$118,427**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$169,093</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$49</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$472,944</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$463,109</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$136</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$133</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$9,835</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>38.64%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$178,928</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$51</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$142,901</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$36,027</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 092/180/01 County: Vermilion

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$185,107

Equalized Assessed Valuation: \$14,570,303

Population: 1,071

Employees:

    Full Time: 1

    Part Time: 6

    Salaries Paid: \$47,600

#### Blended Component Units

Number Submitted = 2

Road & Bridge

Road and Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$168,167	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$157	\$447	\$282
Revenue Collected During FY 16:	\$164,458	\$245,033	\$191,809
Expenditures During FY 16:	\$137,538	\$227,274	\$175,402
Per Capita Revenue:	\$154	\$290	\$201
Per Capita Expenditures:	\$128	\$262	\$181
Revenues over (under) Expenditures:	\$26,920	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	141.84%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$195,087	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$182	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$168,506	\$37,118	\$
Total Unreserved Funds:	\$26,581	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sidell Township and Road & Bridge

Unit Code: 092/170/01 County: Vermilion

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$245,239

Equalized Assessed Valuation: \$20,396,790

Population: 608

Employees:

Full Time: 1

Part Time: 12

Salaries Paid: \$51,618

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$412,725	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$679	\$447	\$282
Revenue Collected During FY 16:	\$210,771	\$245,033	\$191,809
Expenditures During FY 16:	\$197,993	\$227,274	\$175,402
Per Capita Revenue:	\$347	\$290	\$201
Per Capita Expenditures:	\$326	\$262	\$181
Revenues over (under) Expenditures:	\$12,778	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	234.30%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$463,903	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$763	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$277,890	\$156,797	\$
Total Unrestricted Net Assets:	\$186,013	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$39,522	\$43,204	\$
Per Capita Debt:	\$65	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 090/180/01 County: Tazewell

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$733,595

Equalized Assessed Valuation: \$58,605,513

Population: 2,481

Employees:

    Full Time: 1

    Part Time: 12

    Salaries Paid: \$93,322

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$637,235	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$257	\$447	\$282
Revenue Collected During FY 16:	\$332,224	\$245,033	\$191,809
Expenditures During FY 16:	\$338,211	\$227,274	\$175,402
Per Capita Revenue:	\$134	\$290	\$201
Per Capita Expenditures:	\$136	\$262	\$181
Revenues over (under) Expenditures:	-\$5,987	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	188.25%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$636,667	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$257	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$539,696	\$156,797	\$
Total Unrestricted Net Assets:	\$96,971	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$141,817	\$43,204	\$
Per Capita Debt:	\$57	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Spring Lake Township and Road & Bridge**

Unit Code: 090/170/01 County: Tazewell

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$502,646

Equalized Assessed Valuation: \$32,366,118

Population: 2,011

Employees:

    Full Time: 3

    Part Time: 9

    Salaries Paid: \$104,523

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$375,826	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$187	\$447	\$282
Revenue Collected During FY 16:	\$286,229	\$245,033	\$191,809
Expenditures During FY 16:	\$263,230	\$227,274	\$175,402
Per Capita Revenue:	\$142	\$290	\$201
Per Capita Expenditures:	\$131	\$262	\$181
Revenues over (under) Expenditures:	\$22,999	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	152.90%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$402,475	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$200	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$382,704	\$156,797	\$
Total Unrestricted Net Assets:	\$19,770	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$130,416	\$43,204	\$
Per Capita Debt:	\$65	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 090/160/01 County: Tazewell

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$296,163

Equalized Assessed Valuation: \$24,579,727

Population: 1,441

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$38,072

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$338,811	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$235	\$447	\$282
Revenue Collected During FY 16:	\$148,196	\$245,033	\$191,809
Expenditures During FY 16:	\$126,407	\$227,274	\$175,402
Per Capita Revenue:	\$103	\$290	\$201
Per Capita Expenditures:	\$88	\$262	\$181
Revenues over (under) Expenditures:	\$21,789	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	285.27%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$360,600	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$250	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$285,760	\$156,797	\$
Total Unrestricted Net Assets:	\$74,840	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 089/150/01 County: Stephenson

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,132,402

Equalized Assessed Valuation: \$27,359,529

Population: 739

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$54,558

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$973,502	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$1,317	\$447	\$282
Revenue Collected During FY 16:	\$332,190	\$245,033	\$191,809
Expenditures During FY 16:	\$288,596	\$227,274	\$175,402
Per Capita Revenue:	\$450	\$290	\$201
Per Capita Expenditures:	\$391	\$262	\$181
Revenues over (under) Expenditures:	\$43,594	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	352.43%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,017,096	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$1,376	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$800,409	\$156,797	\$
Total Unrestricted Net Assets:	\$216,687	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sugar Loaf Township and Road & Bridge**

Unit Code: 088/220/01 County: St. Clair

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,154,262

Equalized Assessed Valuation: \$75,949,478

Population: 7,100

Employees:

    Full Time: 4

    Part Time: 20

    Salaries Paid: \$242,071

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$774,991	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$109	\$447	\$282
Revenue Collected During FY 16:	\$553,345	\$245,033	\$191,809
Expenditures During FY 16:	\$550,787	\$227,274	\$175,402
Per Capita Revenue:	\$78	\$290	\$201
Per Capita Expenditures:	\$78	\$262	\$181
Revenues over (under) Expenditures:	\$2,558	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	141.17%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$777,549	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$110	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$582,390	\$37,118	\$
Total Unreserved Funds:	\$195,159	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,994,140	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$281	\$4	\$
Revenue Collected During FY 16:	\$450,432	\$2,034	\$
Expenditures During FY 16:	\$603,475	\$2,534	\$
Per Capita Revenue:	\$63	\$	\$
Per Capita Expenditures:	\$85	\$1	\$
Operating Income (loss):	-\$153,043	-\$500	\$
Ratio of Retained Earnings to Expenditures:	305.08%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$1,841,097	\$11,327	\$
Per Capita Ending Retained Earnings:	\$259	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 088/210/01 County: St. Clair

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,196,500

Equalized Assessed Valuation: \$143,008,356

Population: 10,000

Employees:

    Full Time: 6

    Part Time:

    Salaries Paid: \$416,924

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,924,757	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$192	\$130	\$65
Revenue Collected During FY 16:	\$1,252,340	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$1,211,156	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$125	\$132	\$67
Per Capita Expenditures:	\$121	\$114	\$66
Revenues over (under) Expenditures:	\$41,184	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	162.32%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$1,965,941	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$197	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,691,992	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$480,801	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$12,126,972	\$744,812	\$
Per Capita Debt:	\$1,213	\$38	\$
General Obligation Debt over EAV:	1.77%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,749,867	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$975	\$23	\$
Revenue Collected During FY 16:	\$1,138,128	\$102,968	\$
Expenditures During FY 16:	\$1,231,091	\$103,211	\$
Per Capita Revenue:	\$114	\$3	\$
Per Capita Expenditures:	\$123	\$3	\$
Operating Income (loss):	-\$92,963	-\$243	\$
Ratio of Retained Earnings to Expenditures:	772.29%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$9,507,588	\$625,809	\$
Per Capita Ending Retained Earnings:	\$951	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **094/140/01** County: **Warren**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$228,442**

Equalized Assessed Valuation: **\$7,847,500**

Population: **265**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$34,190**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$136,856</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$516</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$166,707</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$134,202</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$629</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$506</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$32,505</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>129.43%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$173,702</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$655</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$132,136</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$39,974</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 052/180/01 County: Lee

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$417,405

Equalized Assessed Valuation: \$59,054,353

Population: 918

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$34,130

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$606,181	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$660	\$447	\$282
Revenue Collected During FY 16:	\$223,122	\$245,033	\$191,809
Expenditures During FY 16:	\$178,446	\$227,274	\$175,402
Per Capita Revenue:	\$243	\$290	\$201
Per Capita Expenditures:	\$194	\$262	\$181
Revenues over (under) Expenditures:	\$44,676	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	364.74%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$650,856	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$709	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$435,874	\$156,797	\$
Total Unrestricted Net Assets:	\$214,982	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **071/220/01** County: **Ogle**

Fiscal Year End: **3/26/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$339,605**

Equalized Assessed Valuation: **\$51,908,196**

Population: **3,181**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$59,867**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$554,351</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$174</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$296,683</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$177,258</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$93</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$56</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$119,425</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>380.11%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$673,776</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$212</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$673,776</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Scottville Township and Road & Bridge		
Unit Code:	056/190/01	County:	Macoupin
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$74,262		
Equalized Assessed Valuation:	\$8,032,095		
Population:	500		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$26,114	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$72,934	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$146	\$447	\$282
Revenue Collected During FY 16:	\$90,012	\$245,033	\$191,809
Expenditures During FY 16:	\$74,262	\$227,274	\$175,402
Per Capita Revenue:	\$180	\$290	\$201
Per Capita Expenditures:	\$149	\$262	\$181
Revenues over (under) Expenditures:	\$15,750	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	119.42%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$88,684	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$177	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$88,684	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$35,000	\$43,204	\$
Per Capita Debt:	\$70	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	South Wheatland Township and Road & Bridge	
Unit Code:	055/160/01	County: Macon
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$584,047	
Equalized Assessed Valuation:	\$74,636,294	
Population:	4,185	
Employees:		
Full Time:	4	
Part Time:	6	
Salaries Paid:	\$95,457	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$508,109	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$121	\$447	\$282
Revenue Collected During FY 16:	\$426,638	\$245,033	\$191,809
Expenditures During FY 16:	\$496,935	\$227,274	\$175,402
Per Capita Revenue:	\$102	\$290	\$201
Per Capita Expenditures:	\$119	\$262	\$181
Revenues over (under) Expenditures:	-\$70,297	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	97.56%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$484,812	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$116	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$464,450	\$156,797	\$
Total Unrestricted Net Assets:	\$20,362	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$29,000	\$43,204	\$
Per Capita Debt:	\$7	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Macon Township and Road & Bridge**

Unit Code: **055/150/01** County: **Macon**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$770,356**

Equalized Assessed Valuation: **\$23,302,660**

Population: **1,457**

Employees:

    Full Time: **1**

    Part Time: **18**

    Salaries Paid: **\$97,230**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$513,091</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$352</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$396,394</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$293,490</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$272</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$201</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$102,904</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>209.89%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$615,995</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$423</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$525,035</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$90,960</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 054/160/01 County: Logan

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$234,150

Equalized Assessed Valuation: \$15,722,695

Population: 555

Employees:

Full Time:

Part Time: 13

Salaries Paid: \$27,920

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$121,250	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$218	\$447	\$282
Revenue Collected During FY 16:	\$114,342	\$245,033	\$191,809
Expenditures During FY 16:	\$72,048	\$227,274	\$175,402
Per Capita Revenue:	\$206	\$290	\$201
Per Capita Expenditures:	\$130	\$262	\$181
Revenues over (under) Expenditures:	\$42,294	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	226.99%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$163,544	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$295	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,163	\$156,797	\$
Total Unrestricted Net Assets:	\$55,381	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **053/290/01** County: **Livingston**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$440,060**

Equalized Assessed Valuation: **\$32,087,677**

Population: **310**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$34**

#### Blended Component Units

Number Submitted = 2

General Township

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$538,430</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$1,737</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$214,540</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$396,594</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$692</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$1,279</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$182,054</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>89.86%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$356,376</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$1,150</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **053/280/01** County: **Livingston**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$103,736**

Equalized Assessed Valuation: **\$8,498,210**

Population: **240**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$24,961**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$411,601</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$1,715</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$129,723</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$83,491</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$541</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$348</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$46,232</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>548.36%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$457,833</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$1,908</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$457,833</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$96,000	\$43,204	\$
Per Capita Debt:	\$400	\$31	\$
General Obligation Debt over EAV:	1.13%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **053/270/01** County: **Livingston**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$253,900**

Equalized Assessed Valuation: **\$15,085,975**

Population: **724**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$57,648**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$244,320</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$337</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$182,248</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$135,013</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$252</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$186</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$47,235</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>215.95%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$291,555</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$403</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$259,484</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$32,071</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 056/210/01 County: Macoupin

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$140,775

Equalized Assessed Valuation: \$16,870,981

Population: 1,600

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_ 9

    Salaries Paid: \_\_\_\_\_ \$35,682

#### 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 16:	\$191,173	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$119	\$447	\$282
Revenue Collected During FY 16:	\$135,569	\$245,033	\$191,809
Expenditures During FY 16:	\$139,888	\$227,274	\$175,402
Per Capita Revenue:	\$85	\$290	\$201
Per Capita Expenditures:	\$87	\$262	\$181
Revenues over (under) Expenditures:	-\$4,319	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	133.57%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$186,854	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$117	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$186,855	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 052/190/01 County: Lee

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$514,902

Equalized Assessed Valuation: \$28,220,032

Population: 776

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: \$38,572

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$715,864	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$923	\$447	\$282
Revenue Collected During FY 16:	\$226,332	\$245,033	\$191,809
Expenditures During FY 16:	\$181,016	\$227,274	\$175,402
Per Capita Revenue:	\$292	\$290	\$201
Per Capita Expenditures:	\$233	\$262	\$181
Revenues over (under) Expenditures:	\$45,316	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	420.50%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$761,180	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$981	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$702,694	\$156,797	\$
Total Unrestricted Net Assets:	\$58,486	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Otter Township and Road & Bridge**

Unit Code: 056/220/01 County: Macoupin

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$255,700

Equalized Assessed Valuation: \$10,910,426

Population: 465

Employees:

    Full Time: 2

    Part Time: 7

    Salaries Paid: \$40,389

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$306,696	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$660	\$447	\$282
Revenue Collected During FY 16:	\$180,872	\$245,033	\$191,809
Expenditures During FY 16:	\$251,656	\$227,274	\$175,402
Per Capita Revenue:	\$389	\$290	\$201
Per Capita Expenditures:	\$541	\$262	\$181
Revenues over (under) Expenditures:	-\$70,784	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	93.74%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$235,912	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$507	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$235,913	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **050/340/01** County: **Lasalle**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$501,363**

Equalized Assessed Valuation: **\$38,161,827**

Population: **2,052**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$36,000**

#### 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 16:	<b>\$390,457</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$190</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$265,050</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$221,229</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$129</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$108</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$43,821</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>188.70%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$417,454</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$203</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$306,406</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$111,048</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,195	\$43,204	\$
Per Capita Debt:	\$7	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 050/330/01 County: Lasalle

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$368,215

Equalized Assessed Valuation: \$35,558,209

Population: 1,316

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$79,522

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$161,346	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$123	\$447	\$282
Revenue Collected During FY 16:	\$360,234	\$245,033	\$191,809
Expenditures During FY 16:	\$276,345	\$227,274	\$175,402
Per Capita Revenue:	\$274	\$290	\$201
Per Capita Expenditures:	\$210	\$262	\$181
Revenues over (under) Expenditures:	\$83,889	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	88.74%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$245,235	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$186	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$226,751	\$156,797	\$
Total Unrestricted Net Assets:	\$18,485	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$88,790	\$43,204	\$
Per Capita Debt:	\$67	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	South Ottawa Township and Road & Bridge	
Unit Code:	050/320/01	County: Lasalle
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$928,000	
Equalized Assessed Valuation:	\$149,250,520	
Population:	8,290	
Employees:		
Full Time:	8	
Part Time:	4	
Salaries Paid:	\$128,239	

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$689,823	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$83	\$447	\$282
Revenue Collected During FY 16:	\$452,742	\$245,033	\$191,809
Expenditures During FY 16:	\$380,171	\$227,274	\$175,402
Per Capita Revenue:	\$55	\$290	\$201
Per Capita Expenditures:	\$46	\$262	\$181
Revenues over (under) Expenditures:	\$72,571	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	200.54%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$762,394	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$92	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$762,394	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$63,776	\$43,204	\$
Per Capita Debt:	\$8	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 050/310/01 County: Lasalle

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$419,600

Equalized Assessed Valuation: \$32,327,090

Population: 1,138

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: \$48,724

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$276,384	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$243	\$447	\$282
Revenue Collected During FY 16:	\$312,291	\$245,033	\$191,809
Expenditures During FY 16:	\$259,863	\$227,274	\$175,402
Per Capita Revenue:	\$274	\$290	\$201
Per Capita Expenditures:	\$228	\$262	\$181
Revenues over (under) Expenditures:	\$52,428	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	126.53%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$328,812	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$289	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$249,688	\$156,797	\$
Total Unrestricted Net Assets:	\$79,125	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$93,037	\$43,204	\$
Per Capita Debt:	\$82	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

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

Unit Code: 049/120/01 County: Lake

Fiscal Year End: 2/28/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,327,281

Equalized Assessed Valuation: \$1,666,227,654

Population: 39,062

Employees:

Full Time: 6

Part Time: 6

Salaries Paid: \$534,798

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,295,317	\$2,791,321	\$2,131,272
Per Capita Beginning Fund Balance:	\$33	\$130	\$65
Revenue Collected During FY 16:	\$1,210,713	\$2,671,273	\$1,954,909
Expenditures During FY 16:	\$1,581,124	\$2,597,349	\$1,775,274
Per Capita Revenue:	\$31	\$132	\$67
Per Capita Expenditures:	\$40	\$114	\$66
Revenues over (under) Expenditures:	-\$370,411	\$73,924	\$88,877
Ratio of Fund Balance to Expenditures:	58.50%	134.41%	113.23%
Ending Fund Balance for FY 16:	\$924,906	\$2,920,875	\$2,221,822
Per Capita Ending Fund Balance:	\$24	\$153	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$63,775	\$
Total Unreserved Funds:	\$	\$56,677	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,640	\$1,413,952	\$1,073,798
Total Unrestricted Net Assets:	\$870,266	\$1,490,386	\$876,266



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$744,812	\$
Per Capita Debt:	\$	\$38	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$626,720	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$23	\$
Revenue Collected During FY 16:	\$	\$102,968	\$
Expenditures During FY 16:	\$	\$103,211	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$243	\$
Ratio of Retained Earnings to Expenditures:	0.00%	55.89%	0.00%
Ending Retained Earnings for FY 16:	\$	\$625,809	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 048/190/01 County: Knox

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$475,070

Equalized Assessed Valuation: \$15,219,285

Population: 900

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: \$57,364

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$373,874	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$415	\$447	\$282
Revenue Collected During FY 16:	\$239,829	\$245,033	\$191,809
Expenditures During FY 16:	\$208,799	\$227,274	\$175,402
Per Capita Revenue:	\$266	\$290	\$201
Per Capita Expenditures:	\$232	\$262	\$181
Revenues over (under) Expenditures:	\$31,030	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	193.92%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$404,904	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$450	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$388,014	\$156,797	\$
Total Unrestricted Net Assets:	\$16,891	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$18,436	\$43,204	\$
Per Capita Debt:	\$20	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **048/180/01** County: **Knox**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,005**

Equalized Assessed Valuation: **\$20,904,931**

Population: **1,165**

Employees:

    Full Time: **1**

    Part Time: **10**

    Salaries Paid: **\$61,432**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$299,080</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$257</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$274,005</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$229,047</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$235</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$197</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$44,958</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>150.20%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$344,038</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$295</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$312,103</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$31,932</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,055	\$43,204	\$
Per Capita Debt:	\$5	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Salem Township and Road & Bridge

Unit Code: 048/170/01 County: Knox

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$256,183

Equalized Assessed Valuation: \$19,011,333

Population: 1,003

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: \$49,100

#### 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 16:	\$403,759	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$403	\$447	\$282
Revenue Collected During FY 16:	\$277,559	\$245,033	\$191,809
Expenditures During FY 16:	\$388,741	\$227,274	\$175,402
Per Capita Revenue:	\$277	\$290	\$201
Per Capita Expenditures:	\$388	\$262	\$181
Revenues over (under) Expenditures:	-\$111,182	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	75.26%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$292,577	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$292	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$238,440	\$156,797	\$
Total Unrestricted Net Assets:	\$149,170	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$140,000	\$43,204	\$
Per Capita Debt:	\$140	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Spring Bay Township and Road & Bridge**

Unit Code: 102/160/01 County: Woodford

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$665,345

Equalized Assessed Valuation: \$50,043,433

Population: 2,552

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$42,415

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$884,663	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$347	\$447	\$282
Revenue Collected During FY 16:	\$240,176	\$245,033	\$191,809
Expenditures During FY 16:	\$167,157	\$227,274	\$175,402
Per Capita Revenue:	\$94	\$290	\$201
Per Capita Expenditures:	\$66	\$262	\$181
Revenues over (under) Expenditures:	\$73,019	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	572.92%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$957,682	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$375	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$957,682	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **053/260/01** County: **Livingston**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$427,100**

Equalized Assessed Valuation: **\$12,597,847**

Population: **670**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$38,472**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$471,694</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$704</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$220,015</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$272,137</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$328</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$406</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$52,122</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>154.18%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$419,572</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$626</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$83,309</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$336,263</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 059/100/01 County: Marshall

Fiscal Year End: 3/15/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$129,831

Equalized Assessed Valuation: \$18,208,563

Population: 286

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$27,232

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$384,634	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$1,345	\$447	\$282
Revenue Collected During FY 16:	\$193,327	\$245,033	\$191,809
Expenditures During FY 16:	\$176,223	\$227,274	\$175,402
Per Capita Revenue:	\$676	\$290	\$201
Per Capita Expenditures:	\$616	\$262	\$181
Revenues over (under) Expenditures:	\$17,104	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	230.29%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$405,829	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$1,419	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$203,818	\$37,118	\$
Total Unreserved Funds:	\$202,011	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Suez Township and Road & Bridge		
Unit Code:	066/150/01	County:	Mercer
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$674,350		
Equalized Assessed Valuation:	\$9,497,975		
Population:	595		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$38,880		

#### Blended Component Units

Number Submitted = 1  
Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$	\$447	\$282
Revenue Collected During FY 16:	\$136,049	\$245,033	\$191,809
Expenditures During FY 16:	\$	\$227,274	\$175,402
Per Capita Revenue:	\$229	\$290	\$201
Per Capita Expenditures:	\$	\$262	\$181
Revenues over (under) Expenditures:	\$136,049	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	0.00%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$136,049	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$229	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$58,557	\$37,118	\$
Total Unreserved Funds:	\$140,299	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Towanda Township and Road & Bridge		
Unit Code:	064/280/01	County:	Mclean
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$964,926		
Equalized Assessed Valuation:	\$50,585,378		
Population:	1,296		
Employees:			
	Full Time:		
	Part Time:	17	
	Salaries Paid:	\$58,414	

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,299,677	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$1,003	\$447	\$282
Revenue Collected During FY 16:	\$165,227	\$245,033	\$191,809
Expenditures During FY 16:	\$279,328	\$227,274	\$175,402
Per Capita Revenue:	\$127	\$290	\$201
Per Capita Expenditures:	\$216	\$262	\$181
Revenues over (under) Expenditures:	-\$114,101	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	424.44%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,185,576	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$915	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$1,185,566	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	Seneca Township and Road & Bridge	
Unit Code:	063/170/01	County: Mchenry
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$819,065	
Equalized Assessed Valuation:	\$86,654,073	
Population:	2,944	
Employees:		
Full Time:	2	
Part Time:	10	
Salaries Paid:	\$164,820	

#### 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 16:	\$576,392	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$196	\$447	\$282
Revenue Collected During FY 16:	\$491,889	\$245,033	\$191,809
Expenditures During FY 16:	\$507,383	\$227,274	\$175,402
Per Capita Revenue:	\$167	\$290	\$201
Per Capita Expenditures:	\$172	\$262	\$181
Revenues over (under) Expenditures:	-\$15,494	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	110.55%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$560,898	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$191	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$590,693	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 062/160/01 County: Mcdonough

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$580,200

Equalized Assessed Valuation: \$15,427,017

Population: 448

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$67,147

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$347,367	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$775	\$447	\$282
Revenue Collected During FY 16:	\$193,798	\$245,033	\$191,809
Expenditures During FY 16:	\$243,841	\$227,274	\$175,402
Per Capita Revenue:	\$433	\$290	\$201
Per Capita Expenditures:	\$544	\$262	\$181
Revenues over (under) Expenditures:	-\$50,043	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	121.93%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$297,324	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$664	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$297,324	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **062/150/01** County: **Mcdonough**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$854,800**

Equalized Assessed Valuation: **\$15,819,256**

Population: **539**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$33,695**

#### 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 16:	<b>\$561,200</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$1,041</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$124,966</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$170,716</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$232</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$317</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$45,750</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>301.93%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$515,450</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$956</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$515,450</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 060/130/01 County: Mason

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$220,594

Equalized Assessed Valuation: \$6,545,078

Population: 630

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$22,981

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$348,418	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$553	\$447	\$282
Revenue Collected During FY 16:	\$145,057	\$245,033	\$191,809
Expenditures During FY 16:	\$203,913	\$227,274	\$175,402
Per Capita Revenue:	\$230	\$290	\$201
Per Capita Expenditures:	\$324	\$262	\$181
Revenues over (under) Expenditures:	-\$58,856	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	142.00%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$289,562	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$460	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$235,315	\$37,118	\$
Total Unreserved Funds:	\$54,247	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$83,201	\$43,204	\$
Per Capita Debt:	\$132	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 060/120/01 County: Mason

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$235,063

Equalized Assessed Valuation: \$8,046,079

Population: 235

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$32,450

#### Blended Component Units

Number Submitted = 2

Bridge Construction

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$122,211	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$520	\$447	\$282
Revenue Collected During FY 16:	\$137,064	\$245,033	\$191,809
Expenditures During FY 16:	\$178,192	\$227,274	\$175,402
Per Capita Revenue:	\$583	\$290	\$201
Per Capita Expenditures:	\$758	\$262	\$181
Revenues over (under) Expenditures:	-\$41,128	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	45.50%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$81,083	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$345	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,763	\$156,797	\$
Total Unrestricted Net Assets:	\$74,320	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$35,000	\$43,204	\$
Per Capita Debt:	\$149	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 056/200/01 County: Macoupin

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$99,162

Equalized Assessed Valuation: \$11,558,740

Population: 500

Employees:

    Full Time: 3

    Part Time: 4

    Salaries Paid: \$23,040

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$	\$447	\$282
Revenue Collected During FY 16:	\$92,346	\$245,033	\$191,809
Expenditures During FY 16:	\$98,393	\$227,274	\$175,402
Per Capita Revenue:	\$185	\$290	\$201
Per Capita Expenditures:	\$197	\$262	\$181
Revenues over (under) Expenditures:	-\$6,047	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	-6.15%	260.23%	165.29%
Ending Fund Balance for FY 16:	-\$6,047	\$397,443	\$305,583
Per Capita Ending Fund Balance:	-\$12	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 059/110/01 County: Marshall

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$233,624

Equalized Assessed Valuation: \$24,848,581

Population: 1,163

Employees:

Full Time: 10

Part Time: 6

Salaries Paid: \$40,980

#### 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 16:	\$277,599	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$239	\$447	\$282
Revenue Collected During FY 16:	\$230,676	\$245,033	\$191,809
Expenditures During FY 16:	\$185,450	\$227,274	\$175,402
Per Capita Revenue:	\$198	\$290	\$201
Per Capita Expenditures:	\$159	\$262	\$181
Revenues over (under) Expenditures:	\$45,226	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	174.08%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$322,825	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$278	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 046/160/01 County: Kankakee

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$351,535

Equalized Assessed Valuation: \$19,972,799

Population: 910

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$52,187

#### 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 16:	\$316,007	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$347	\$447	\$282
Revenue Collected During FY 16:	\$179,182	\$245,033	\$191,809
Expenditures During FY 16:	\$347,401	\$227,274	\$175,402
Per Capita Revenue:	\$197	\$290	\$201
Per Capita Expenditures:	\$382	\$262	\$181
Revenues over (under) Expenditures:	-\$168,219	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	42.54%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$147,788	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$162	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$145,048	\$156,797	\$
Total Unrestricted Net Assets:	\$2,740	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **058/170/01** County: **Marion**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,972**

Equalized Assessed Valuation: **\$11,655,137**

Population: **1,031**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$45,050**

#### 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 16:	<b>\$238,733</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$232</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$136,038</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$115,531</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$132</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$112</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$20,507</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>224.39%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$259,240</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$251</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$213,033</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$28,891</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,316	\$43,204	\$
Per Capita Debt:	\$17	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 058/160/01 County: Marion

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$258,827

Equalized Assessed Valuation: \$12,699,251

Population: 1,301

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$34,345

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$196,133	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$151	\$447	\$282
Revenue Collected During FY 16:	\$117,273	\$245,033	\$191,809
Expenditures During FY 16:	\$137,662	\$227,274	\$175,402
Per Capita Revenue:	\$90	\$290	\$201
Per Capita Expenditures:	\$106	\$262	\$181
Revenues over (under) Expenditures:	-\$20,389	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	166.89%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$229,744	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$177	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$159,472	\$156,797	\$
Total Unrestricted Net Assets:	\$70,272	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$45,000	\$43,204	\$
Per Capita Debt:	\$35	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 058/150/01 County: Marion

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$416,050

Equalized Assessed Valuation: \$13,289,321

Population: 2,708

Employees:

Full Time: \_\_\_\_\_

Part Time: 11

Salaries Paid: \$40,566

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$288,931	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$107	\$447	\$282
Revenue Collected During FY 16:	\$189,051	\$245,033	\$191,809
Expenditures During FY 16:	\$138,430	\$227,274	\$175,402
Per Capita Revenue:	\$70	\$290	\$201
Per Capita Expenditures:	\$51	\$262	\$181
Revenues over (under) Expenditures:	\$50,621	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	245.29%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$339,552	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$125	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$339,554	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Salem Township and Road & Bridge

Unit Code: 058/140/01 County: Marion

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,115,453

Equalized Assessed Valuation: \$104,624,995

Population: 9,286

Employees:

Full Time: 7

Part Time: 7

Salaries Paid: \$316,644

#### 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 16:	\$745,177	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$80	\$447	\$282
Revenue Collected During FY 16:	\$574,597	\$245,033	\$191,809
Expenditures During FY 16:	\$536,204	\$227,274	\$175,402
Per Capita Revenue:	\$62	\$290	\$201
Per Capita Expenditures:	\$58	\$262	\$181
Revenues over (under) Expenditures:	\$38,393	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	146.13%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$783,570	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$84	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$651,946	\$156,797	\$
Total Unrestricted Net Assets:	\$131,624	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$18,908,512</b>	<b>\$43,204</b>	<b>\$</b>
Per Capita Debt:	<b>\$2,036</b>	<b>\$31</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$</b>	<b>\$11,809</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$</b>	<b>\$2,034</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$</b>	<b>\$2,534</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$500</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>8.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$</b>	<b>\$11,327</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: **057/220/01** County: **Madison**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,190,465**

Equalized Assessed Valuation: **\$167,525,904**

Population: **6,321**

Employees:

Full Time: **3**

Part Time: **13**

Salaries Paid: **\$233,587**

#### Blended Component Units

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$811,249</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$128</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$764,866</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$860,302</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$121</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$136</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$95,436</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>83.20%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$715,813</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$113</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$485,506</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$230,307</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:	St. Jacob Township and Road & Bridge		
Unit Code:	057/210/01	County:	Madison
Fiscal Year End:	3/31/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,905,200		
Equalized Assessed Valuation:	\$53,082,825		
Population:	2,102		
Employees:			
	Full Time:	3	
	Part Time:	9	
	Salaries Paid:	\$171,066	

#### 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 16:	\$1,399,033	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$666	\$447	\$282
Revenue Collected During FY 16:	\$699,697	\$245,033	\$191,809
Expenditures During FY 16:	\$643,355	\$227,274	\$175,402
Per Capita Revenue:	\$333	\$290	\$201
Per Capita Expenditures:	\$306	\$262	\$181
Revenues over (under) Expenditures:	\$56,342	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	282.32%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$1,816,310	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$864	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,183	\$156,797	\$
Total Unrestricted Net Assets:	\$903,388	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

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

Unit Code: 056/240/01 County: Macoupin

Fiscal Year End: 12/31/2016

Accounting Method: Cash

Appropriation or Budget: \$376,950

Equalized Assessed Valuation: \$67,212,149

Population: 5,195

Employees:

    Full Time: 1

    Part Time: 16

    Salaries Paid: \$108,908

**Blended Component Units**

Number Submitted = 1

Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$865,622</b>	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	<b>\$167</b>	\$447	\$282
Revenue Collected During FY 16:	<b>\$344,942</b>	\$245,033	\$191,809
Expenditures During FY 16:	<b>\$323,017</b>	\$227,274	\$175,402
Per Capita Revenue:	<b>\$66</b>	\$290	\$201
Per Capita Expenditures:	<b>\$62</b>	\$262	\$181
Revenues over (under) Expenditures:	<b>\$21,925</b>	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	<b>160.75%</b>	260.23%	165.29%
Ending Fund Balance for FY 16:	<b>\$519,257</b>	\$397,443	\$305,583
Per Capita Ending Fund Balance:	<b>\$100</b>	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$330,259</b>	\$156,797	\$
Total Unrestricted Net Assets:	<b>\$188,908</b>	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,846	\$43,204	\$
Per Capita Debt:	\$3	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Palmyra Township and Road & Bridge**

Unit Code: **056/230/01** County: **Macoupin**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$206,000**

Equalized Assessed Valuation: **\$7,519,826**

Population: **747**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$35,181**

#### Blended Component Units

Number Submitted = 1  
 Road & Bridge

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$120,319</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$161</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$124,686</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$125,330</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$167</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$168</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>-\$644</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>95.49%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$119,675</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$160</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$124,666</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$44,412	\$43,204	\$
Per Capita Debt:	\$59	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$32,284	\$376,375	\$287,571
Per Capita Beginning Fund Balance:	\$96	\$447	\$282
Revenue Collected During FY 16:	\$6,610	\$245,033	\$191,809
Expenditures During FY 16:	\$4,639	\$227,274	\$175,402
Per Capita Revenue:	\$20	\$290	\$201
Per Capita Expenditures:	\$14	\$262	\$181
Revenues over (under) Expenditures:	\$1,971	\$17,759	\$15,766
Ratio of Fund Balance to Expenditures:	738.41%	260.23%	165.29%
Ending Fund Balance for FY 16:	\$34,255	\$397,443	\$305,583
Per Capita Ending Fund Balance:	\$102	\$478	\$297

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,118	\$
Total Unreserved Funds:	\$	\$70,408	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$156,797	\$
Total Unrestricted Net Assets:	\$34,255	\$122,728	\$45,143



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Fillmore Township**

Unit Code: **068/150/01** County: **Montgomery**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,560**

Equalized Assessed Valuation: **\$2,676,253**

Population: **244**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$3,803**

#### Blended Component Units

*(This area is currently blank for Blended Component Units.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$30,232</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$124</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$16,549</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$13,433</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$68</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$55</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$3,116</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>248.25%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$33,348</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$137</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$33,348</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Rock Island Township**

Unit Code: **081/170/01** County: **Rock Island**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$624,050**

Equalized Assessed Valuation: **\$249,309,501**

Population: **19,174**

Employees:

    Full Time: **6**

    Part Time: **7**

    Salaries Paid: **\$201,918**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$460,954</b>	<b>\$376,375</b>	<b>\$287,571</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$447</b>	<b>\$282</b>
Revenue Collected During FY 16:	<b>\$526,870</b>	<b>\$245,033</b>	<b>\$191,809</b>
Expenditures During FY 16:	<b>\$439,105</b>	<b>\$227,274</b>	<b>\$175,402</b>
Per Capita Revenue:	<b>\$27</b>	<b>\$290</b>	<b>\$201</b>
Per Capita Expenditures:	<b>\$23</b>	<b>\$262</b>	<b>\$181</b>
Revenues over (under) Expenditures:	<b>\$87,765</b>	<b>\$17,759</b>	<b>\$15,766</b>
Ratio of Fund Balance to Expenditures:	<b>124.96%</b>	<b>260.23%</b>	<b>165.29%</b>
Ending Fund Balance for FY 16:	<b>\$548,719</b>	<b>\$397,443</b>	<b>\$305,583</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$478</b>	<b>\$297</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$37,118</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$70,408</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$278,448</b>	<b>\$156,797</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$270,271</b>	<b>\$122,728</b>	<b>\$45,143</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$43,204	\$
Per Capita Debt:	\$	\$31	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$11,809	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$2,034	\$
Expenditures During FY 16:	\$	\$2,534	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$500	\$
Ratio of Retained Earnings to Expenditures:	0.00%	8.64%	0.00%
Ending Retained Earnings for FY 16:	\$	\$11,327	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$