

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Valley Township and Road & Bridge		
Unit Code:	087/070/01	County:	Stark
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$327,513		
Equalized Assessed Valuation:	\$17,361,121		
Population:	293		
Employees:			
	Full Time:		
	Part Time:	10	
	Salaries Paid:	\$28,383	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$274,317	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$936	\$467	\$331
Revenue Collected During FY 18:	\$155,747	\$252,994	\$199,847
Expenditures During FY 18:	\$79,822	\$229,324	\$177,899
Per Capita Revenue:	\$532	\$278	\$214
Per Capita Expenditures:	\$272	\$251	\$183
Revenues over (under) Expenditures:	\$75,925	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	438.78%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$350,242	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,195	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$261,546	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$88,696	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$19,852	\$26,980	\$
Per Capita Debt:	\$68	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Vance Township and Road & Bridge		
Unit Code:	092/190/01	County:	Vermilion
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$281,911		
Equalized Assessed Valuation:	\$23,903,175		
Population:	1,057		
Employees:			
Full Time:	2		
Part Time:	9		
Salaries Paid:	\$46,215		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$625,727	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$592	\$467	\$331
Revenue Collected During FY 18:	\$240,679	\$252,994	\$199,847
Expenditures During FY 18:	\$216,641	\$229,324	\$177,899
Per Capita Revenue:	\$228	\$278	\$214
Per Capita Expenditures:	\$205	\$251	\$183
Revenues over (under) Expenditures:	\$24,038	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	121.39%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$262,988	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$249	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$262,988	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Vandalia Township and Road & Bridge		
Unit Code:	026/180/01	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$735,000		
Equalized Assessed Valuation:	\$68,992,805		
Population:	8,104		
Employees:			
	Full Time:	3	
	Part Time:	9	
	Salaries Paid:	\$113,154	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$736,988	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$91	\$467	\$331
Revenue Collected During FY 18:	\$385,421	\$252,994	\$199,847
Expenditures During FY 18:	\$361,576	\$229,324	\$177,899
Per Capita Revenue:	\$48	\$278	\$214
Per Capita Expenditures:	\$45	\$251	\$183
Revenues over (under) Expenditures:	\$23,845	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	210.42%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$760,833	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$94	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$365,402	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$395,431	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Venedy Township and Road & Bridge		
Unit Code:	095/160/01	County:	Washington
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$288,400		
Equalized Assessed Valuation:	\$6,200,545		
Population:	404		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$27,136	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234,405	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$580	\$467	\$331
Revenue Collected During FY 18:	\$59,569	\$252,994	\$199,847
Expenditures During FY 18:	\$46,363	\$229,324	\$177,899
Per Capita Revenue:	\$147	\$278	\$214
Per Capita Expenditures:	\$115	\$251	\$183
Revenues over (under) Expenditures:	\$13,206	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	534.07%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$247,611	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$613	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$149,584	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$98,027	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Venice Township and Road & Bridge		
Unit Code:	057/230/01	County:	Madison
Fiscal Year End:	3/25/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$690,140		
Equalized Assessed Valuation:	\$56,434,155		
Population:	5,618		
Employees:			
	Full Time:	7	
	Part Time:	12	
	Salaries Paid:	\$409,004	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$307,043	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$55	\$467	\$331
Revenue Collected During FY 18:	\$467,920	\$252,994	\$199,847
Expenditures During FY 18:	\$592,376	\$229,324	\$177,899
Per Capita Revenue:	\$83	\$278	\$214
Per Capita Expenditures:	\$105	\$251	\$183
Revenues over (under) Expenditures:	-\$124,456	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	29.90%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$177,125	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$32	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$310,101	\$211,783	\$122,712
Total Unrestricted Net Assets:	-\$132,976	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Vergennes Township and Road & Bridge		
Unit Code:	039/160/01	County:	Jackson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$67,204		
Equalized Assessed Valuation:	\$10,556,059		
Population:	298		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$15,744	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$109,239	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$367	\$467	\$331
Revenue Collected During FY 18:	\$43,685	\$252,994	\$199,847
Expenditures During FY 18:	\$62,398	\$229,324	\$177,899
Per Capita Revenue:	\$147	\$278	\$214
Per Capita Expenditures:	\$209	\$251	\$183
Revenues over (under) Expenditures:	-\$18,713	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	145.08%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$90,526	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$304	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,546	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$21,074	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Vermillion Township and Road & Bridge		
Unit Code:	050/350/01	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$164,434		
Equalized Assessed Valuation:	\$12,297,824		
Population:	387		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$21,179	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$286,023	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$739	\$467	\$331
Revenue Collected During FY 18:	\$150,594	\$252,994	\$199,847
Expenditures During FY 18:	\$146,395	\$229,324	\$177,899
Per Capita Revenue:	\$389	\$278	\$214
Per Capita Expenditures:	\$378	\$251	\$183
Revenues over (under) Expenditures:	\$4,199	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	198.25%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$290,222	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$750	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,720	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$102,500	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Vermont Township and Road & Bridge		
Unit Code:	029/230/01	County:	Fulton
Fiscal Year End:	3/30/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$475,507		
Equalized Assessed Valuation:	\$11,797,217		
Population:	974		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$46,424	

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 18:	\$739,505	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$759	\$467	\$331
Revenue Collected During FY 18:	\$235,449	\$252,994	\$199,847
Expenditures During FY 18:	\$89,459	\$229,324	\$177,899
Per Capita Revenue:	\$242	\$278	\$214
Per Capita Expenditures:	\$92	\$251	\$183
Revenues over (under) Expenditures:	\$145,990	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	989.83%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$885,495	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$909	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$885,495	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Vernon Township and Road & Bridge		
Unit Code:	049/130/01	County:	Lake
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,690,985		
Equalized Assessed Valuation:	\$3,852,122,685		
Population:	67,833		
Employees:			
	Full Time:	23	
	Part Time:	50	
	Salaries Paid:	\$1,499,575	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,304,343	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$49	\$136	\$71
Revenue Collected During FY 18:	\$4,006,387	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$3,678,838	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$59	\$133	\$69
Per Capita Expenditures:	\$54	\$103	\$60
Revenues over (under) Expenditures:	\$327,549	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	98.72%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$3,631,892	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$54	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,078,713	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$1,553,179	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Versailles Township and Road & Bridge		
Unit Code:	005/090/01	County:	Brown
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$172,993		
Equalized Assessed Valuation:	\$9,103,238		
Population:	721		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$58,819	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$168,259	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$233	\$467	\$331
Revenue Collected During FY 18:	\$261,926	\$252,994	\$199,847
Expenditures During FY 18:	\$129,918	\$229,324	\$177,899
Per Capita Revenue:	\$363	\$278	\$214
Per Capita Expenditures:	\$180	\$251	\$183
Revenues over (under) Expenditures:	\$132,008	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	231.12%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$300,267	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$416	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$278,425	\$37,179	\$
Total Unreserved Funds:	\$21,842	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Victor Township and Road & Bridge		
Unit Code:	019/190/01	County:	Dekalb
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$406,073		
Equalized Assessed Valuation:	\$19,551,189		
Population:	300		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$48,459	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$504,788	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$1,683	\$467	\$331
Revenue Collected During FY 18:	\$220,225	\$252,994	\$199,847
Expenditures During FY 18:	\$215,969	\$229,324	\$177,899
Per Capita Revenue:	\$734	\$278	\$214
Per Capita Expenditures:	\$720	\$251	\$183
Revenues over (under) Expenditures:	\$4,256	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	235.70%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$509,044	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,697	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$426,455	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$82,588	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Victoria Township and Road & Bridge		
Unit Code:	048/200/01	County:	Knox
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$315,910		
Equalized Assessed Valuation:	\$7,762,010		
Population:	420		
Employees:			
Full Time:	1		
Part Time:	16		
Salaries Paid:	\$44,491		

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$289,892	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$690	\$467	\$331
Revenue Collected During FY 18:	\$206,992	\$252,994	\$199,847
Expenditures During FY 18:	\$138,555	\$229,324	\$177,899
Per Capita Revenue:	\$493	\$278	\$214
Per Capita Expenditures:	\$330	\$251	\$183
Revenues over (under) Expenditures:	\$68,437	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	258.62%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$358,329	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$853	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$233,318	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$62,765	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Vienna Township and Road & Bridge		
Unit Code:	032/160/01	County:	Grundy
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$626,972		
Equalized Assessed Valuation:	\$26,302,904		
Population:	687		
Employees:			
	Full Time:		
	Part Time:	14	
	Salaries Paid:	\$52,310	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$363,716	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$529	\$467	\$331
Revenue Collected During FY 18:	\$342,550	\$252,994	\$199,847
Expenditures During FY 18:	\$301,188	\$229,324	\$177,899
Per Capita Revenue:	\$499	\$278	\$214
Per Capita Expenditures:	\$438	\$251	\$183
Revenues over (under) Expenditures:	\$41,362	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	134.49%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$405,078	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$590	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$405,078	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Vinegar Hill Township and Road & Bridge		
Unit Code:	043/190/01	County:	Jo Daviess
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$90,569		
Equalized Assessed Valuation:	\$9,407,109		
Population:	364		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$21,325		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$170,019	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$467	\$467	\$331
Revenue Collected During FY 18:	\$94,753	\$252,994	\$199,847
Expenditures During FY 18:	\$113,503	\$229,324	\$177,899
Per Capita Revenue:	\$260	\$278	\$214
Per Capita Expenditures:	\$312	\$251	\$183
Revenues over (under) Expenditures:	-\$18,750	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	133.27%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$151,269	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$416	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112,011	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$48,021	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Viola Township and Road & Bridge		
Unit Code:	052/200/01	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$138,800		
Equalized Assessed Valuation:	\$15,366,796		
Population:	351		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$28,934		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$297,739	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$848	\$467	\$331
Revenue Collected During FY 18:	\$196,464	\$252,994	\$199,847
Expenditures During FY 18:	\$121,953	\$229,324	\$177,899
Per Capita Revenue:	\$560	\$278	\$214
Per Capita Expenditures:	\$347	\$251	\$183
Revenues over (under) Expenditures:	\$74,511	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	305.24%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$372,250	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,061	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$307,737	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$64,513	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Virden Township and Road & Bridge		
Unit Code:	056/250/01	County:	Macoupin
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$651,505		
Equalized Assessed Valuation:	\$38,657,910		
Population:	3,671		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$64,105		

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$581,881	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$159	\$467	\$331
Revenue Collected During FY 18:	\$214,904	\$252,994	\$199,847
Expenditures During FY 18:	\$183,014	\$229,324	\$177,899
Per Capita Revenue:	\$59	\$278	\$214
Per Capita Expenditures:	\$50	\$251	\$183
Revenues over (under) Expenditures:	\$31,890	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	335.37%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$613,771	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$167	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$717,498	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Virgil Township and Road & Bridge		
Unit Code:	045/160/01	County:	Kane
Fiscal Year End:	3/1/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$763,358		
Equalized Assessed Valuation:	\$61,785,236		
Population:	1,937		
Employees:			
Full Time:	8		
Part Time:	10		
Salaries Paid:	\$117,995		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$439,526	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$227	\$467	\$331
Revenue Collected During FY 18:	\$402,052	\$252,994	\$199,847
Expenditures During FY 18:	\$439,046	\$229,324	\$177,899
Per Capita Revenue:	\$208	\$278	\$214
Per Capita Expenditures:	\$227	\$251	\$183
Revenues over (under) Expenditures:	-\$36,994	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	91.68%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$402,532	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$208	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$228,582	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$173,949	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$100,153	\$26,980	\$
Per Capita Debt:	\$52	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Virginia Township and Road & Bridge		
Unit Code:	009/110/01	County:	Cass
Fiscal Year End:	2/28/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$161,300		
Equalized Assessed Valuation:	\$21,915,748		
Population:	1,931		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$38,100	

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 18:	\$291,081	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$151	\$467	\$331
Revenue Collected During FY 18:	\$153,678	\$252,994	\$199,847
Expenditures During FY 18:	\$110,970	\$229,324	\$177,899
Per Capita Revenue:	\$80	\$278	\$214
Per Capita Expenditures:	\$57	\$251	\$183
Revenues over (under) Expenditures:	\$42,708	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	300.79%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$333,789	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$173	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$240,446	\$37,179	\$
Total Unreserved Funds:	\$93,343	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wabash Township and Road & Bridge		
Unit Code:	012/130/01	County:	Clark
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$471,596		
Equalized Assessed Valuation:	\$33,468,329		
Population:	2,257		
Employees:			
Full Time:	3		
Part Time:	7		
Salaries Paid:	\$126,134		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$598,447	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$265	\$467	\$331
Revenue Collected During FY 18:	\$417,658	\$252,994	\$199,847
Expenditures During FY 18:	\$427,767	\$229,324	\$177,899
Per Capita Revenue:	\$185	\$278	\$214
Per Capita Expenditures:	\$190	\$251	\$183
Revenues over (under) Expenditures:	-\$10,109	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	137.54%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$588,338	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$261	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$588,338	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,486	\$26,980	\$
Per Capita Debt:	\$3	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Waddams Township and Road & Bridge		
Unit Code:	089/160/01	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$451,997		
Equalized Assessed Valuation:	\$16,965,355		
Population:	810		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$51,767	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$344,170	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$425	\$467	\$331
Revenue Collected During FY 18:	\$301,951	\$252,994	\$199,847
Expenditures During FY 18:	\$265,219	\$229,324	\$177,899
Per Capita Revenue:	\$373	\$278	\$214
Per Capita Expenditures:	\$327	\$251	\$183
Revenues over (under) Expenditures:	\$36,732	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	123.44%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$327,382	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$404	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$262,327	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$61,524	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$138,745	\$26,980	\$
Per Capita Debt:	\$171	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wade Township and Road & Bridge		
Unit Code:	040/100/01	County:	Jasper
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,064,754		
Equalized Assessed Valuation:	\$55,114,305		
Population:	4,475		
Employees:			
Full Time:	4		
Part Time:	11		
Salaries Paid:	\$198,875		

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 18:	\$1,020,463	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$228	\$467	\$331
Revenue Collected During FY 18:	\$680,813	\$252,994	\$199,847
Expenditures During FY 18:	\$587,259	\$229,324	\$177,899
Per Capita Revenue:	\$152	\$278	\$214
Per Capita Expenditures:	\$131	\$251	\$183
Revenues over (under) Expenditures:	\$93,554	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	189.70%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$1,114,017	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$249	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$916,326	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$197,691	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wade Township and Road & Bridge		
Unit Code:	014/140/01	County:	Clinton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$288,395		
Equalized Assessed Valuation:	\$27,924,962		
Population:	1,717		
Employees:			
Full Time:	1		
Part Time:	13		
Salaries Paid:	\$80,965		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$199,860	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$116	\$467	\$331
Revenue Collected During FY 18:	\$159,745	\$252,994	\$199,847
Expenditures During FY 18:	\$135,027	\$229,324	\$177,899
Per Capita Revenue:	\$93	\$278	\$214
Per Capita Expenditures:	\$79	\$251	\$183
Revenues over (under) Expenditures:	\$24,718	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	166.32%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$224,578	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$131	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160,799	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$63,779	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$10,961	\$26,980	\$
Per Capita Debt:	\$6	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Waldo Township and Road & Bridge		
Unit Code:	053/300/01	County:	Livingston
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$153,938		
Equalized Assessed Valuation:	\$12,277,057		
Population:	255		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$20,514	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$353,049	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$1,385	\$467	\$331
Revenue Collected During FY 18:	\$225,087	\$252,994	\$199,847
Expenditures During FY 18:	\$204,337	\$229,324	\$177,899
Per Capita Revenue:	\$883	\$278	\$214
Per Capita Expenditures:	\$801	\$251	\$183
Revenues over (under) Expenditures:	\$20,750	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	182.93%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$373,799	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,466	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$331,207	\$211,783	\$122,712
Total Unrestricted Net Assets:	-\$92,408	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$135,000	\$26,980	\$
Per Capita Debt:	\$529	\$29	\$
General Obligation Debt over EAV:	1.10%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Walker Township and Road & Bridge		
Unit Code:	034/220/01	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$420,054		
Equalized Assessed Valuation:	\$5,500,000		
Population:	300		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$36,680	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,776	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$293	\$467	\$331
Revenue Collected During FY 18:	\$81,098	\$252,994	\$199,847
Expenditures During FY 18:	\$96,437	\$229,324	\$177,899
Per Capita Revenue:	\$270	\$278	\$214
Per Capita Expenditures:	\$321	\$251	\$183
Revenues over (under) Expenditures:	-\$15,339	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	75.11%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$72,437	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$241	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$271,643	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Walkerville Township and Road & Bridge		
Unit Code:	031/100/01	County:	Greene
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$180,065		
Equalized Assessed Valuation:	\$4,120,000		
Population:	245		
Employees:			
Full Time:	8		
Part Time:			
Salaries Paid:	\$40,000		

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 18:	\$188,290	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$769	\$467	\$331
Revenue Collected During FY 18:	\$88,606	\$252,994	\$199,847
Expenditures During FY 18:	\$174,526	\$229,324	\$177,899
Per Capita Revenue:	\$362	\$278	\$214
Per Capita Expenditures:	\$712	\$251	\$183
Revenues over (under) Expenditures:	-\$85,920	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	58.66%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$102,370	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$418	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$102,370	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wall Township and Road & Bridge		
Unit Code:	027/120/01	County:	Ford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$163,664		
Equalized Assessed Valuation:	\$8,395,210		
Population:	200		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$46,002		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$279,709	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$1,399	\$467	\$331
Revenue Collected During FY 18:	\$121,430	\$252,994	\$199,847
Expenditures During FY 18:	\$120,080	\$229,324	\$177,899
Per Capita Revenue:	\$607	\$278	\$214
Per Capita Expenditures:	\$600	\$251	\$183
Revenues over (under) Expenditures:	\$1,350	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	242.43%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$291,108	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,456	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$291,108	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wallace Township and Road & Bridge		
Unit Code:	050/360/01	County:	Lasalle
Fiscal Year End:	3/1/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$340,220		
Equalized Assessed Valuation:	\$18,394,648		
Population:	491		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$39,770	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$295,378	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$602	\$467	\$331
Revenue Collected During FY 18:	\$352,166	\$252,994	\$199,847
Expenditures During FY 18:	\$788,469	\$229,324	\$177,899
Per Capita Revenue:	\$717	\$278	\$214
Per Capita Expenditures:	\$1,606	\$251	\$183
Revenues over (under) Expenditures:	-\$436,303	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	60.76%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$479,075	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$976	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$268,640	\$211,783	\$122,712
Total Unrestricted Net Assets:	-\$47,227	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$620,000	\$26,980	\$
Per Capita Debt:	\$1,263	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Walnut Township and Road & Bridge		
Unit Code:	006/220/01	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$590,210		
Equalized Assessed Valuation:	\$23,747,447		
Population:	3,220		
Employees:			
Full Time:	1		
Part Time:	9		
Salaries Paid:	\$51,973		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$485,567	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$151	\$467	\$331
Revenue Collected During FY 18:	\$336,790	\$252,994	\$199,847
Expenditures During FY 18:	\$251,497	\$229,324	\$177,899
Per Capita Revenue:	\$105	\$278	\$214
Per Capita Expenditures:	\$78	\$251	\$183
Revenues over (under) Expenditures:	\$85,293	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	226.98%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$570,860	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$177	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$515,145	\$37,179	\$
Total Unreserved Funds:	\$55,715	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$515,145	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$55,715	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Walnut Grove Township and Road & Bridge		
Unit Code:	048/210/01	County:	Knox
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$331,033		
Equalized Assessed Valuation:	\$17,814,439		
Population:	7,700		
Employees:			
Full Time:	1		
Part Time:	7		
Salaries Paid:	\$67,190		

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 18:	\$386,948	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$50	\$467	\$331
Revenue Collected During FY 18:	\$281,630	\$252,994	\$199,847
Expenditures During FY 18:	\$234,372	\$229,324	\$177,899
Per Capita Revenue:	\$37	\$278	\$214
Per Capita Expenditures:	\$30	\$251	\$183
Revenues over (under) Expenditures:	\$47,258	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	185.64%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$435,097	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$57	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,000	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$415,097	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$10,545	\$26,980	\$
Per Capita Debt:	\$1	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Walnut Grove Township and Road & Bridge		
Unit Code:	062/180/01	County:	McDonough
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$1,039,350		
Equalized Assessed Valuation:	\$15,500,542		
Population:	465		
Employees:			
	Full Time:	1	
	Part Time:	1	
	Salaries Paid:	\$45,777	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$322,379	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$693	\$467	\$331
Revenue Collected During FY 18:	\$144,722	\$252,994	\$199,847
Expenditures During FY 18:	\$111,090	\$229,324	\$177,899
Per Capita Revenue:	\$311	\$278	\$214
Per Capita Expenditures:	\$239	\$251	\$183
Revenues over (under) Expenditures:	\$33,632	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	320.47%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$356,011	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$766	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$87,973	\$37,179	\$
Total Unreserved Funds:	\$268,038	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Walshville Township and Road & Bridge		
Unit Code:	068/170/01	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$313,353		
Equalized Assessed Valuation:	\$8,588,142		
Population:	350		
Employees:			
	Full Time:		
	Part Time:	6	
	Salaries Paid:	\$29,425	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$260,188	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$743	\$467	\$331
Revenue Collected During FY 18:	\$176,266	\$252,994	\$199,847
Expenditures During FY 18:	\$137,916	\$229,324	\$177,899
Per Capita Revenue:	\$504	\$278	\$214
Per Capita Expenditures:	\$394	\$251	\$183
Revenues over (under) Expenditures:	\$38,350	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	216.46%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$298,538	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$853	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$238,477	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$60,061	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Waltham Township and Road & Bridge		
Unit Code:	050/370/01	County:	Lasalle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$220,200		
Equalized Assessed Valuation:	\$27,576,759		
Population:	470		
Employees:			
Full Time:	7		
Part Time:	4		
Salaries Paid:	\$39,260		

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 18:	\$288,065	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$613	\$467	\$331
Revenue Collected During FY 18:	\$195,079	\$252,994	\$199,847
Expenditures During FY 18:	\$192,724	\$229,324	\$177,899
Per Capita Revenue:	\$415	\$278	\$214
Per Capita Expenditures:	\$410	\$251	\$183
Revenues over (under) Expenditures:	\$2,355	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	150.69%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$290,420	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$618	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$218,337	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$54,900	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,078	\$26,980	\$
Per Capita Debt:	\$17	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wapella Township and Road & Bridge		
Unit Code:	020/110/01	County:	Dewitt
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$803,845		
Equalized Assessed Valuation:	\$22,952,623		
Population:	1,056		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$61,668	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$581,478	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$551	\$467	\$331
Revenue Collected During FY 18:	\$256,897	\$252,994	\$199,847
Expenditures During FY 18:	\$192,084	\$229,324	\$177,899
Per Capita Revenue:	\$243	\$278	\$214
Per Capita Expenditures:	\$182	\$251	\$183
Revenues over (under) Expenditures:	\$64,813	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	336.46%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$646,291	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$612	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$329,698	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$316,593	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wards Grove Township and Road & Bridge		
Unit Code:	043/200/01	County:	Jo Daviess
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$128,000		
Equalized Assessed Valuation:	\$6,411,529		
Population:	224		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$22,220	

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 18:	\$313,800	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$1,401	\$467	\$331
Revenue Collected During FY 18:	\$97,459	\$252,994	\$199,847
Expenditures During FY 18:	\$61,051	\$229,324	\$177,899
Per Capita Revenue:	\$435	\$278	\$214
Per Capita Expenditures:	\$273	\$251	\$183
Revenues over (under) Expenditures:	\$36,408	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	573.63%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$350,208	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,563	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$167,157	\$37,179	\$
Total Unreserved Funds:	\$188,232	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Warren Township and Road & Bridge		
Unit Code:	049/140/01	County:	Lake
Fiscal Year End:	3/1/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$17,306,850		
Equalized Assessed Valuation:	\$1,902,355,231		
Population:	64,841		
Employees:			
	Full Time:	63	
	Part Time:	26	
	Salaries Paid:	\$3,773,426	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$8,688,436	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$134	\$136	\$71
Revenue Collected During FY 18:	\$11,800,223	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$12,179,474	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$182	\$133	\$69
Per Capita Expenditures:	\$188	\$103	\$60
Revenues over (under) Expenditures:	-\$379,251	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	68.22%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$8,309,185	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$128	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,886,664	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$2,422,821	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Warren Township and Road & Bridge		
Unit Code:	043/210/01	County:	Jo Daviess
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$412,840		
Equalized Assessed Valuation:	\$20,001,068		
Population:	1,675		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$39,155		

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$264,948	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$158	\$467	\$331
Revenue Collected During FY 18:	\$220,760	\$252,994	\$199,847
Expenditures During FY 18:	\$240,538	\$229,324	\$177,899
Per Capita Revenue:	\$132	\$278	\$214
Per Capita Expenditures:	\$144	\$251	\$183
Revenues over (under) Expenditures:	-\$19,778	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	101.93%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$245,170	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$146	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$135,155	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$110,015	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Warsaw Township		
Unit Code:	034/230/01	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$34,543		
Equalized Assessed Valuation:	\$14,714,225		
Population:	1,625		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$9,258		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$60,212	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$37	\$467	\$331
Revenue Collected During FY 18:	\$30,279	\$252,994	\$199,847
Expenditures During FY 18:	\$30,805	\$229,324	\$177,899
Per Capita Revenue:	\$19	\$278	\$214
Per Capita Expenditures:	\$19	\$251	\$183
Revenues over (under) Expenditures:	-\$526	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	193.75%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$59,686	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$37	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$60,212	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Washington Township and Road & Bridge		
Unit Code:	090/190/01	County:	Tazewell
Fiscal Year End:	2/28/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,414,107		
Equalized Assessed Valuation:	\$517,586,467		
Population:	25,097		
Employees:			
	Full Time:	6	
	Part Time:	19	
	Salaries Paid:	\$395,402	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,550,199	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$141	\$136	\$71
Revenue Collected During FY 18:	\$2,167,803	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$1,737,630	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$86	\$133	\$69
Per Capita Expenditures:	\$69	\$103	\$60
Revenues over (under) Expenditures:	\$430,173	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	229.07%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$3,980,372	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$159	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,587,948	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$2,392,424	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Washington Township and Road & Bridge		
Unit Code:	008/110/01	County:	Carroll
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$192,042		
Equalized Assessed Valuation:	\$10,277,396		
Population:	381		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$13,434		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$157,250	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$413	\$467	\$331
Revenue Collected During FY 18:	\$105,114	\$252,994	\$199,847
Expenditures During FY 18:	\$128,997	\$229,324	\$177,899
Per Capita Revenue:	\$276	\$278	\$214
Per Capita Expenditures:	\$339	\$251	\$183
Revenues over (under) Expenditures:	-\$23,883	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	103.39%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$133,367	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$350	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$126,806	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$7,151	\$26,980	\$
Per Capita Debt:	\$19	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Washington Township and Road & Bridge		
Unit Code:	099/190/01	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,241,922		
Equalized Assessed Valuation:	\$141,557,091		
Population:	6,263		
Employees:			
	Full Time:	5	
	Part Time:	22	
	Salaries Paid:	\$317,272	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,399,530	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$223	\$136	\$71
Revenue Collected During FY 18:	\$1,061,506	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$954,581	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$169	\$133	\$69
Per Capita Expenditures:	\$152	\$103	\$60
Revenues over (under) Expenditures:	\$106,925	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	157.81%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$1,506,455	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$241	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,300,397	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$206,056	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$136,667	\$549,871	\$
Per Capita Debt:	\$22	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Waterford Township and Road & Bridge		
Unit Code:	029/240/01	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$51,638		
Equalized Assessed Valuation:	\$2,798,758		
Population:	188		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$9,268		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$66,215	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$352	\$467	\$331
Revenue Collected During FY 18:	\$38,426	\$252,994	\$199,847
Expenditures During FY 18:	\$34,312	\$229,324	\$177,899
Per Capita Revenue:	\$204	\$278	\$214
Per Capita Expenditures:	\$183	\$251	\$183
Revenues over (under) Expenditures:	\$4,114	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	204.97%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$70,329	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$374	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$70,330	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Watson Township and Road & Bridge		
Unit Code:	025/140/01	County:	Effingham
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$341,485		
Equalized Assessed Valuation:	\$50,678,069		
Population:	3,200		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$45,956	

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 18:	\$967,067	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$302	\$467	\$331
Revenue Collected During FY 18:	\$320,847	\$252,994	\$199,847
Expenditures During FY 18:	\$210,632	\$229,324	\$177,899
Per Capita Revenue:	\$100	\$278	\$214
Per Capita Expenditures:	\$66	\$251	\$183
Revenues over (under) Expenditures:	\$110,215	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	511.45%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$1,077,282	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$337	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$711,137	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$366,145	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wauconda Township and Road & Bridge		
Unit Code:	049/150/01	County:	Lake
Fiscal Year End:	2/28/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,812,087		
Equalized Assessed Valuation:	\$619,497,260		
Population:	21,730		
Employees:			
Full Time:		17	
Part Time:		18	
Salaries Paid:		\$884,541	

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 18:	\$3,328,376	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$153	\$136	\$71
Revenue Collected During FY 18:	\$2,332,457	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$2,082,805	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$107	\$133	\$69
Per Capita Expenditures:	\$96	\$103	\$60
Revenues over (under) Expenditures:	\$249,652	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	171.79%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$3,578,028	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$165	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,351,360	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$2,226,668	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Waukegan Township and Road & Bridge		
Unit Code:	049/160/01	County:	Lake
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,185,475		
Equalized Assessed Valuation:	\$683,609,814		
Population:	90,625		
Employees:			
	Full Time:	40	
	Part Time:	53	
	Salaries Paid:	\$2,440,708	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,418,134	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$27	\$136	\$71
Revenue Collected During FY 18:	\$4,695,389	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$5,217,846	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$52	\$133	\$69
Per Capita Expenditures:	\$58	\$103	\$60
Revenues over (under) Expenditures:	-\$522,457	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	36.33%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$1,895,677	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$21	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,062,678	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$832,999	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$3,566	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wauponsee Township and Road & Bridge		
Unit Code:	032/170/01	County:	Grundy
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$509,395		
Equalized Assessed Valuation:	\$58,386,742		
Population:	2,433		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$75,582	

Blended Component Units
Number Submitted = 1
GENERAL ASSISTANCE

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$234,891	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$97	\$467	\$331
Revenue Collected During FY 18:	\$455,942	\$252,994	\$199,847
Expenditures During FY 18:	\$405,162	\$229,324	\$177,899
Per Capita Revenue:	\$187	\$278	\$214
Per Capita Expenditures:	\$167	\$251	\$183
Revenues over (under) Expenditures:	\$50,780	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	70.51%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$285,671	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$117	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wayne Township and Road & Bridge		
Unit Code:	022/070/01	County:	Dupage
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,004,150		
Equalized Assessed Valuation:	\$1,867,739,254		
Population:	66,000		
Employees:			
	Full Time:	20	
	Part Time:	5	
	Salaries Paid:	\$1,289,168	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,338,204	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$35	\$136	\$71
Revenue Collected During FY 18:	\$3,625,280	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$3,436,133	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$55	\$133	\$69
Per Capita Expenditures:	\$52	\$103	\$60
Revenues over (under) Expenditures:	\$189,147	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	73.55%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$2,527,351	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$38	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,176,130	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$351,221	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$318,281	\$549,871	\$
Per Capita Debt:	\$5	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Waynesville Township and Road & Bridge		
Unit Code:	020/120/01	County:	Dewitt
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$440,413		
Equalized Assessed Valuation:	\$11,691,577		
Population:	687		
Employees:			
	Full Time:		
	Part Time:	15	
	Salaries Paid:	\$60,715	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$453,127	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$660	\$467	\$331
Revenue Collected During FY 18:	\$207,573	\$252,994	\$199,847
Expenditures During FY 18:	\$155,922	\$229,324	\$177,899
Per Capita Revenue:	\$302	\$278	\$214
Per Capita Expenditures:	\$227	\$251	\$183
Revenues over (under) Expenditures:	\$51,651	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	323.74%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$504,778	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$735	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$383,365	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$121,414	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Webber Township and Road & Bridge		
Unit Code:	041/160/01	County:	Jefferson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$249,095		
Equalized Assessed Valuation:	\$22,019,415		
Population:	2,323		
Employees:			
Full Time:	8		
Part Time:	2		
Salaries Paid:	\$53,749		

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$464,734	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$200	\$467	\$331
Revenue Collected During FY 18:	\$147,014	\$252,994	\$199,847
Expenditures During FY 18:	\$149,492	\$229,324	\$177,899
Per Capita Revenue:	\$63	\$278	\$214
Per Capita Expenditures:	\$64	\$251	\$183
Revenues over (under) Expenditures:	-\$2,478	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	309.22%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$462,256	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$199	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$291,358	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$149,879	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Weller Township and Road & Bridge		
Unit Code:	037/210/01	County:	Henry
Fiscal Year End:	2/28/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$573,808		
Equalized Assessed Valuation:	\$28,970,570		
Population:	422		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$45,885	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$524,528	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$1,243	\$467	\$331
Revenue Collected During FY 18:	\$300,111	\$252,994	\$199,847
Expenditures During FY 18:	\$292,936	\$229,324	\$177,899
Per Capita Revenue:	\$711	\$278	\$214
Per Capita Expenditures:	\$694	\$251	\$183
Revenues over (under) Expenditures:	\$7,175	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	181.51%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$531,703	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,260	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$475,090	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$55,454	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wesley Township and Road & Bridge		
Unit Code:	099/200/01	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$798,183		
Equalized Assessed Valuation:	\$49,265,007		
Population:	2,241		
Employees:			
	Full Time:		
	Part Time:	30	
	Salaries Paid:	\$52,404	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$195,121	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$87	\$467	\$331
Revenue Collected During FY 18:	\$300,399	\$252,994	\$199,847
Expenditures During FY 18:	\$199,751	\$229,324	\$177,899
Per Capita Revenue:	\$134	\$278	\$214
Per Capita Expenditures:	\$89	\$251	\$183
Revenues over (under) Expenditures:	\$100,648	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	148.07%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$295,769	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$132	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$247,415	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$48,354	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$22,634	\$26,980	\$
Per Capita Debt:	\$10	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Township and Road & Bridge		
Unit Code:	025/150/01	County:	Effingham
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$295,434		
Equalized Assessed Valuation:	\$8,919,667		
Population:	501		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$37,342		

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 18:	\$331,843	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$662	\$467	\$331
Revenue Collected During FY 18:	\$172,508	\$252,994	\$199,847
Expenditures During FY 18:	\$107,856	\$229,324	\$177,899
Per Capita Revenue:	\$344	\$278	\$214
Per Capita Expenditures:	\$215	\$251	\$183
Revenues over (under) Expenditures:	\$64,652	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	367.62%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$396,495	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$791	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$322,045	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$14,254	\$26,980	\$
Per Capita Debt:	\$28	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Township and Road & Bridge		
Unit Code:	064/290/01	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$170,801		
Equalized Assessed Valuation:	\$19,001,378		
Population:	216		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$45,628	

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$152,557	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$706	\$467	\$331
Revenue Collected During FY 18:	\$153,199	\$252,994	\$199,847
Expenditures During FY 18:	\$72,770	\$229,324	\$177,899
Per Capita Revenue:	\$709	\$278	\$214
Per Capita Expenditures:	\$337	\$251	\$183
Revenues over (under) Expenditures:	\$80,429	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	320.17%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$232,986	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,079	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$192,389	\$37,179	\$
Total Unreserved Funds:	\$40,597	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	West Deerfield Township		
Unit Code:	049/170/01	County:	Lake
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,732,050		
Equalized Assessed Valuation:	\$2,669,859,098		
Population:	31,000		
Employees:			
Full Time:		5	
Part Time:		1	
Salaries Paid:	\$503,725		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,499,079	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$48	\$136	\$71
Revenue Collected During FY 18:	\$1,045,372	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$1,182,235	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$34	\$133	\$69
Per Capita Expenditures:	\$38	\$103	\$60
Revenues over (under) Expenditures:	-\$136,863	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	115.22%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$1,362,216	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$44	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,958	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$1,174,258	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Galena Township and Road & Bridge		
Unit Code:	043/220/01	County:	Jo Daviess
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$547,973		
Equalized Assessed Valuation:	\$86,086,677		
Population:	3,365		
Employees:			
Full Time:	2		
Part Time:	8		
Salaries Paid:	\$87,764		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$432,475	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$129	\$467	\$331
Revenue Collected During FY 18:	\$353,718	\$252,994	\$199,847
Expenditures During FY 18:	\$275,234	\$229,324	\$177,899
Per Capita Revenue:	\$105	\$278	\$214
Per Capita Expenditures:	\$82	\$251	\$183
Revenues over (under) Expenditures:	\$78,484	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	185.65%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$510,959	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$152	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$387,516	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$123,443	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$95,581	\$26,980	\$
Per Capita Debt:	\$28	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Jersey Township and Road & Bridge		
Unit Code:	087/080/01	County:	Stark
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$110,754		
Equalized Assessed Valuation:	\$12,982,788		
Population:	275		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$48,239	

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 18:	\$288,419	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$1,049	\$467	\$331
Revenue Collected During FY 18:	\$157,948	\$252,994	\$199,847
Expenditures During FY 18:	\$174,646	\$229,324	\$177,899
Per Capita Revenue:	\$574	\$278	\$214
Per Capita Expenditures:	\$635	\$251	\$183
Revenues over (under) Expenditures:	-\$16,698	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	155.58%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$271,721	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$988	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$244,686	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$27,034	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Lincoln Township and Road & Bridge		
Unit Code:	054/170/01	County:	Logan
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$668,975		
Equalized Assessed Valuation:	\$116,570,398		
Population:	7,685		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$74,326	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,040,660	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$135	\$467	\$331
Revenue Collected During FY 18:	\$261,786	\$252,994	\$199,847
Expenditures During FY 18:	\$214,072	\$229,324	\$177,899
Per Capita Revenue:	\$34	\$278	\$214
Per Capita Expenditures:	\$28	\$251	\$183
Revenues over (under) Expenditures:	\$47,714	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	508.41%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$1,088,374	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$142	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$585,786	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$502,588	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Peoria Township		
Unit Code:	072/200/01	County:	Peoria
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$494,713		
Equalized Assessed Valuation:	\$41,809,955		
Population:	4,458		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$26,582		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$358,950	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$81	\$467	\$331
Revenue Collected During FY 18:	\$142,422	\$252,994	\$199,847
Expenditures During FY 18:	\$115,335	\$229,324	\$177,899
Per Capita Revenue:	\$32	\$278	\$214
Per Capita Expenditures:	\$26	\$251	\$183
Revenues over (under) Expenditures:	\$27,087	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	334.71%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$386,037	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$87	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,264	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$363,773	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	West Point Township and Road & Bridge		
Unit Code:	089/170/01	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$522,403		
Equalized Assessed Valuation:	\$56,431,199		
Population:	3,355		
Employees:			
	Full Time:	1	
	Part Time:	12	
	Salaries Paid:	\$85,494	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$711,976	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$212	\$467	\$331
Revenue Collected During FY 18:	\$442,513	\$252,994	\$199,847
Expenditures During FY 18:	\$597,804	\$229,324	\$177,899
Per Capita Revenue:	\$132	\$278	\$214
Per Capita Expenditures:	\$178	\$251	\$183
Revenues over (under) Expenditures:	-\$155,291	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	93.12%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$556,685	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$166	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$341,466	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$215,219	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Western Township and Road & Bridge		
Unit Code:	037/220/01	County:	Henry
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$495,500		
Equalized Assessed Valuation:	\$59,062,768		
Population:	3,053		
Employees:			
	Full Time:		
	Part Time:	5	
	Salaries Paid:	\$67,226	

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 18:	\$381,567	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$125	\$467	\$331
Revenue Collected During FY 18:	\$351,122	\$252,994	\$199,847
Expenditures During FY 18:	\$351,372	\$229,324	\$177,899
Per Capita Revenue:	\$115	\$278	\$214
Per Capita Expenditures:	\$115	\$251	\$183
Revenues over (under) Expenditures:	-\$250	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	105.21%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$369,683	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$121	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$180,333	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$189,352	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$68,623	\$26,980	\$
Per Capita Debt:	\$22	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Western Mound Township and Road & Bridge		
Unit Code:	056/260/01	County:	Macoupin
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$89,742		
Equalized Assessed Valuation:	\$5,513,478		
Population:	302		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$23,357	

Blended Component Units
Number Submitted = 2
Road & Brdg
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$101,482	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$336	\$467	\$331
Revenue Collected During FY 18:	\$78,457	\$252,994	\$199,847
Expenditures During FY 18:	\$75,400	\$229,324	\$177,899
Per Capita Revenue:	\$260	\$278	\$214
Per Capita Expenditures:	\$250	\$251	\$183
Revenues over (under) Expenditures:	\$3,057	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	138.65%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$104,539	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$346	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,189	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$67,189	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Westfield Township and Road & Bridge		
Unit Code:	006/230/01	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$446,500		
Equalized Assessed Valuation:	\$20,924,884		
Population:	901		
Employees:			
Full Time:			
Part Time:	11		
Salaries Paid:	\$74,462		

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 18:	\$430,313	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$478	\$467	\$331
Revenue Collected During FY 18:	\$220,542	\$252,994	\$199,847
Expenditures During FY 18:	\$218,219	\$229,324	\$177,899
Per Capita Revenue:	\$245	\$278	\$214
Per Capita Expenditures:	\$242	\$251	\$183
Revenues over (under) Expenditures:	\$2,323	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	198.26%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$432,636	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$480	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$286,645	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$145,991	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Westfield Township and Road & Bridge		
Unit Code:	012/140/01	County:	Clark
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$226,660		
Equalized Assessed Valuation:	\$7,088,479		
Population:	816		
Employees:			
	Full Time:		
	Part Time:	7	
	Salaries Paid:	\$25,382	

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$102,435	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$126	\$467	\$331
Revenue Collected During FY 18:	\$77,183	\$252,994	\$199,847
Expenditures During FY 18:	\$65,995	\$229,324	\$177,899
Per Capita Revenue:	\$95	\$278	\$214
Per Capita Expenditures:	\$81	\$251	\$183
Revenues over (under) Expenditures:	\$11,188	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	172.17%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$113,623	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$139	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,214	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$43,409	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wethersfield Township and Road & Bridge		
Unit Code:	037/230/01	County:	Henry
Fiscal Year End:	2/28/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$504,600		
Equalized Assessed Valuation:	\$55,759,709		
Population:	3,935		
Employees:			
	Full Time:	1	
	Part Time:	3	
	Salaries Paid:	\$110,075	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$478,575	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$122	\$467	\$331
Revenue Collected During FY 18:	\$313,742	\$252,994	\$199,847
Expenditures During FY 18:	\$252,661	\$229,324	\$177,899
Per Capita Revenue:	\$80	\$278	\$214
Per Capita Expenditures:	\$64	\$251	\$183
Revenues over (under) Expenditures:	\$61,081	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	209.24%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$528,665	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$134	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$361,291	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$167,374	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wheatfield Township and Road & Bridge		
Unit Code:	014/150/01	County:	Clinton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$211,500		
Equalized Assessed Valuation:	\$11,961,966		
Population:	5,450		
Employees:			
	Full Time:	1	
	Part Time:	6	
	Salaries Paid:	\$55,420	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$146,046	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$27	\$467	\$331
Revenue Collected During FY 18:	\$147,899	\$252,994	\$199,847
Expenditures During FY 18:	\$221,600	\$229,324	\$177,899
Per Capita Revenue:	\$27	\$278	\$214
Per Capita Expenditures:	\$41	\$251	\$183
Revenues over (under) Expenditures:	-\$73,701	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	61.53%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$136,345	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$25	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75,764	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$54,204	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$114,000	\$26,980	\$
Per Capita Debt:	\$21	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wheatland Township and Road & Bridge		
Unit Code:	006/240/01	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$174,050		
Equalized Assessed Valuation:	\$6,205,680		
Population:	135		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$16,749		

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$115,964	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$859	\$467	\$331
Revenue Collected During FY 18:	\$82,303	\$252,994	\$199,847
Expenditures During FY 18:	\$53,286	\$229,324	\$177,899
Per Capita Revenue:	\$610	\$278	\$214
Per Capita Expenditures:	\$395	\$251	\$183
Revenues over (under) Expenditures:	\$29,017	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	272.08%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$144,981	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,074	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$111,609	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$33,372	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$16,324	\$26,980	\$
Per Capita Debt:	\$121	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wheatland Township and Road & Bridge		
Unit Code:	099/210/01	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,518,855		
Equalized Assessed Valuation:	\$3,272,574,035		
Population:	81,472		
Employees:			
	Full Time:	10	
	Part Time:	18	
	Salaries Paid:	\$802,044	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,202,591	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$15	\$136	\$71
Revenue Collected During FY 18:	\$2,316,339	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$2,599,849	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$28	\$133	\$69
Per Capita Expenditures:	\$32	\$103	\$60
Revenues over (under) Expenditures:	-\$283,510	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	43.10%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$1,120,639	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$14	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$69,579	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$736,155	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$176,222	\$549,871	\$
Per Capita Debt:	\$2	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wheatland Township and Road & Bridge		
Unit Code:	026/190/01	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$206,135		
Equalized Assessed Valuation:	\$6,801,250		
Population:	5,100		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$43,269	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$216,403	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$42	\$467	\$331
Revenue Collected During FY 18:	\$99,238	\$252,994	\$199,847
Expenditures During FY 18:	\$94,173	\$229,324	\$177,899
Per Capita Revenue:	\$19	\$278	\$214
Per Capita Expenditures:	\$18	\$251	\$183
Revenues over (under) Expenditures:	\$5,065	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	235.17%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$221,468	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$43	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$221,468	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wheeling Township and Road & Bridge		
Unit Code:	016/280/01	County:	Cook
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,761,162		
Equalized Assessed Valuation:	\$4,951,635,475		
Population:	154,000		
Employees:			
	Full Time:	18	
	Part Time:	24	
	Salaries Paid:	\$1,221,634	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$5,668,679	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$37	\$136	\$71
Revenue Collected During FY 18:	\$3,050,112	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$3,349,827	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$20	\$133	\$69
Per Capita Expenditures:	\$22	\$103	\$60
Revenues over (under) Expenditures:	-\$299,715	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	160.28%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$5,368,962	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$35	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,482,123	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$3,708,641	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	White Hall Township and Road & Bridge		
Unit Code:	031/110/01	County:	Greene
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$380,265		
Equalized Assessed Valuation:	\$32,067,614		
Population:	3,000		
Employees:			
	Full Time:	2	
	Part Time:	7	
	Salaries Paid:	\$90,464	

Blended Component Units
Number Submitted = 2
Library
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$276,150	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$92	\$467	\$331
Revenue Collected During FY 18:	\$286,516	\$252,994	\$199,847
Expenditures During FY 18:	\$220,285	\$229,324	\$177,899
Per Capita Revenue:	\$96	\$278	\$214
Per Capita Expenditures:	\$73	\$251	\$183
Revenues over (under) Expenditures:	\$66,231	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	155.43%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$342,381	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$114	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$278,826	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	White Oak Township and Road & Bridge		
Unit Code:	064/300/01	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$646,530		
Equalized Assessed Valuation:	\$30,056,285		
Population:	899		
Employees:			
Full Time:			
Part Time:	10		
Salaries Paid:	\$49,494		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$654,826	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$728	\$467	\$331
Revenue Collected During FY 18:	\$260,863	\$252,994	\$199,847
Expenditures During FY 18:	\$164,637	\$229,324	\$177,899
Per Capita Revenue:	\$290	\$278	\$214
Per Capita Expenditures:	\$183	\$251	\$183
Revenues over (under) Expenditures:	\$96,226	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	456.19%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$751,052	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$835	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$595,470	\$37,179	\$
Total Unreserved Funds:	\$155,582	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	White Rock Township and Road & Bridge		
Unit Code:	071/240/01	County:	Ogle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$353,747		
Equalized Assessed Valuation:	\$19,402,634		
Population:	758		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$54,491	

Blended Component Units
Number Submitted = 2
Road & Bridge
White Rock Twp

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$245,549	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$324	\$467	\$331
Revenue Collected During FY 18:	\$167,359	\$252,994	\$199,847
Expenditures During FY 18:	\$109,859	\$229,324	\$177,899
Per Capita Revenue:	\$221	\$278	\$214
Per Capita Expenditures:	\$145	\$251	\$183
Revenues over (under) Expenditures:	\$57,500	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	275.85%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$303,049	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$400	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$213,412	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$79,851	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Whitefield Township and Road & Bridge		
Unit Code:	059/120/01	County:	Marshall
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$165,265		
Equalized Assessed Valuation:	\$11,848,628		
Population:	302		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$24,823	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$310,901	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$1,029	\$467	\$331
Revenue Collected During FY 18:	\$113,241	\$252,994	\$199,847
Expenditures During FY 18:	\$258,178	\$229,324	\$177,899
Per Capita Revenue:	\$375	\$278	\$214
Per Capita Expenditures:	\$855	\$251	\$183
Revenues over (under) Expenditures:	-\$144,937	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	64.28%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$165,964	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$550	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$122,216	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Whitley Township and Road & Bridge		
Unit Code:	070/080/01	County:	Moultrie
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$450,927		
Equalized Assessed Valuation:	\$16,236,675		
Population:	660		
Employees:			
	Full Time:	2	
	Part Time:	5	
	Salaries Paid:	\$79,309	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$419,124	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$635	\$467	\$331
Revenue Collected During FY 18:	\$224,899	\$252,994	\$199,847
Expenditures During FY 18:	\$249,476	\$229,324	\$177,899
Per Capita Revenue:	\$341	\$278	\$214
Per Capita Expenditures:	\$378	\$251	\$183
Revenues over (under) Expenditures:	-\$24,577	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	158.15%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$394,547	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$598	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$360,274	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$34,273	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Whitmore Township and Road & Bridge		
Unit Code:	055/170/01	County:	Macon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,319,073		
Equalized Assessed Valuation:	\$85,050,514		
Population:	4,471		
Employees:			
	Full Time:	4	
	Part Time:	10	
	Salaries Paid:	\$185,972	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,160,079	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$259	\$467	\$331
Revenue Collected During FY 18:	\$687,097	\$252,994	\$199,847
Expenditures During FY 18:	\$596,158	\$229,324	\$177,899
Per Capita Revenue:	\$154	\$278	\$214
Per Capita Expenditures:	\$133	\$251	\$183
Revenues over (under) Expenditures:	\$90,939	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	236.42%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$1,409,415	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$315	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,169,813	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$239,602	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wilberton Township and Road & Bridge		
Unit Code:	026/200/01	County:	Fayette
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$166,258		
Equalized Assessed Valuation:	\$5,710,000		
Population:	500		
Employees:			
	Full Time:		
	Part Time:	2	
	Salaries Paid:	\$14,206	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$82,125	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$164	\$467	\$331
Revenue Collected During FY 18:	\$100,054	\$252,994	\$199,847
Expenditures During FY 18:	\$129,298	\$229,324	\$177,899
Per Capita Revenue:	\$200	\$278	\$214
Per Capita Expenditures:	\$259	\$251	\$183
Revenues over (under) Expenditures:	-\$29,244	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	40.90%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$52,881	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$106	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,000	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$58,486	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$8,000	\$26,980	\$
Per Capita Debt:	\$16	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Will Township and Road & Bridge		
Unit Code:	099/220/01	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$451,069		
Equalized Assessed Valuation:	\$36,367,640		
Population:	1,638		
Employees:			
Full Time:	2		
Part Time:	7		
Salaries Paid:	\$104,271		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$385,033	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$235	\$467	\$331
Revenue Collected During FY 18:	\$679,555	\$252,994	\$199,847
Expenditures During FY 18:	\$399,143	\$229,324	\$177,899
Per Capita Revenue:	\$415	\$278	\$214
Per Capita Expenditures:	\$244	\$251	\$183
Revenues over (under) Expenditures:	\$280,412	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	166.72%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$665,445	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$406	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$366,343	\$37,179	\$
Total Unreserved Funds:	\$299,107	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Williams Township and Road & Bridge		
Unit Code:	083/260/01	County:	Sangamon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$740,447		
Equalized Assessed Valuation:	\$86,160,779		
Population:	3,501		
Employees:			
	Full Time:	2	
	Part Time:	15	
	Salaries Paid:	\$154,838	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$688,516	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$197	\$467	\$331
Revenue Collected During FY 18:	\$546,076	\$252,994	\$199,847
Expenditures During FY 18:	\$484,475	\$229,324	\$177,899
Per Capita Revenue:	\$156	\$278	\$214
Per Capita Expenditures:	\$138	\$251	\$183
Revenues over (under) Expenditures:	\$61,601	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	154.83%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$750,117	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$214	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$473,269	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$276,848	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Willow Branch Township and Road & Bridge		
Unit Code:	074/080/01	County:	Piatt
Fiscal Year End:	12/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,015,913		
Equalized Assessed Valuation:	\$41,299,183		
Population:	839		
Employees:			
Full Time:	2		
Part Time:	22		
Salaries Paid:	\$165,085		

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$853,985	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$1,018	\$467	\$331
Revenue Collected During FY 18:	\$664,708	\$252,994	\$199,847
Expenditures During FY 18:	\$622,721	\$229,324	\$177,899
Per Capita Revenue:	\$792	\$278	\$214
Per Capita Expenditures:	\$742	\$251	\$183
Revenues over (under) Expenditures:	\$41,987	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	143.88%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$895,972	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,068	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$663,704	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$232,270	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$42,797	\$26,980	\$
Per Capita Debt:	\$51	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Willow Creek Township and Road & Bridge		
Unit Code:	052/210/01	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$493,134		
Equalized Assessed Valuation:	\$24,852,709		
Population:	688		
Employees:			
	Full Time:		
	Part Time:	9	
	Salaries Paid:	\$37,988	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$496,825	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$722	\$467	\$331
Revenue Collected During FY 18:	\$252,536	\$252,994	\$199,847
Expenditures During FY 18:	\$231,079	\$229,324	\$177,899
Per Capita Revenue:	\$367	\$278	\$214
Per Capita Expenditures:	\$336	\$251	\$183
Revenues over (under) Expenditures:	\$21,457	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	224.29%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$518,282	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$753	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,987	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$480,295	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$87,628	\$26,980	\$
Per Capita Debt:	\$127	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Willow Hill Township and Road & Bridge		
Unit Code:	040/110/01	County:	Jasper
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$191,331		
Equalized Assessed Valuation:	\$6,709,652		
Population:	639		
Employees:			
	Full Time:	2	
	Part Time:	7	
	Salaries Paid:	\$45,901	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$226,840	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$355	\$467	\$331
Revenue Collected During FY 18:	\$126,578	\$252,994	\$199,847
Expenditures During FY 18:	\$116,470	\$229,324	\$177,899
Per Capita Revenue:	\$198	\$278	\$214
Per Capita Expenditures:	\$182	\$251	\$183
Revenues over (under) Expenditures:	\$10,108	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	203.44%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$236,948	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$371	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,902	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$121,046	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wilmington Township and Road & Bridge								
Unit Code:	099/230/01	County:	Will						
Fiscal Year End:	2/28/2018								
Accounting Method:	Cash								
Appropriation or Budget:	\$1,498,887								
Equalized Assessed Valuation:	\$147,357,623								
Population:	6,193								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; text-align: right;">18</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; text-align: right;">\$105,547</td> </tr> </table>			Full Time:		Part Time:	18	Salaries Paid:	\$105,547
Full Time:									
Part Time:	18								
Salaries Paid:	\$105,547								

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,320,183	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$213	\$467	\$331
Revenue Collected During FY 18:	\$325,160	\$252,994	\$199,847
Expenditures During FY 18:	\$326,975	\$229,324	\$177,899
Per Capita Revenue:	\$53	\$278	\$214
Per Capita Expenditures:	\$53	\$251	\$183
Revenues over (under) Expenditures:	-\$1,815	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	403.20%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$1,318,368	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$213	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$1,318,367	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wilson Township and Road & Bridge		
Unit Code:	020/130/01	County:	Dewitt
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$165,350		
Equalized Assessed Valuation:	\$9,403,462		
Population:	155		
Employees:			
	Full Time:		
	Part Time:	11	
	Salaries Paid:	\$42,410	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$149,682	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$966	\$467	\$331
Revenue Collected During FY 18:	\$85,129	\$252,994	\$199,847
Expenditures During FY 18:	\$99,065	\$229,324	\$177,899
Per Capita Revenue:	\$549	\$278	\$214
Per Capita Expenditures:	\$639	\$251	\$183
Revenues over (under) Expenditures:	-\$13,936	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	137.03%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$135,746	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$876	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,716	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$33,030	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wilton Township and Road & Bridge		
Unit Code:	099/240/01	County:	Will
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$304,404		
Equalized Assessed Valuation:	\$29,796,206		
Population:	841		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$68,317	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$84,520	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$100	\$467	\$331
Revenue Collected During FY 18:	\$283,892	\$252,994	\$199,847
Expenditures During FY 18:	\$295,923	\$229,324	\$177,899
Per Capita Revenue:	\$338	\$278	\$214
Per Capita Expenditures:	\$352	\$251	\$183
Revenues over (under) Expenditures:	-\$12,031	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	24.50%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$72,489	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$86	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,372	\$37,179	\$
Total Unreserved Funds:	\$32,117	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$72,702	\$26,980	\$
Per Capita Debt:	\$86	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Windsor Township and Road & Bridge		
Unit Code:	086/240/01	County:	Shelby
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$184,820		
Equalized Assessed Valuation:	\$19,386,209		
Population:	1,449		
Employees:			
	Full Time:		
	Part Time:	12	
	Salaries Paid:	\$36,411	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$267,917	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$185	\$467	\$331
Revenue Collected During FY 18:	\$211,742	\$252,994	\$199,847
Expenditures During FY 18:	\$103,913	\$229,324	\$177,899
Per Capita Revenue:	\$146	\$278	\$214
Per Capita Expenditures:	\$72	\$251	\$183
Revenues over (under) Expenditures:	\$107,829	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	361.60%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$375,746	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$259	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$370,129	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$5,617	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Winfield Township and Road & Bridge		
Unit Code:	022/080/01	County:	Dupage
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,961,000		
Equalized Assessed Valuation:	\$1,208,123,655		
Population:	48,000		
Employees:			
	Full Time:	16	
	Part Time:	15	
	Salaries Paid:	\$1,208,009	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,630,898	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$55	\$136	\$71
Revenue Collected During FY 18:	\$3,390,424	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$3,154,756	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$71	\$133	\$69
Per Capita Expenditures:	\$66	\$103	\$60
Revenues over (under) Expenditures:	\$235,668	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	91.25%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$2,878,566	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$60	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$240,122	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$2,395,005	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Winnebago Township and Road & Bridge		
Unit Code:	101/140/01	County:	Winnebago
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$913,465		
Equalized Assessed Valuation:	\$92,517,952		
Population:	5,152		
Employees:			
	Full Time:	1	
	Part Time:	23	
	Salaries Paid:	\$131,658	

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 18:	\$823,730	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$160	\$467	\$331
Revenue Collected During FY 18:	\$411,841	\$252,994	\$199,847
Expenditures During FY 18:	\$395,025	\$229,324	\$177,899
Per Capita Revenue:	\$80	\$278	\$214
Per Capita Expenditures:	\$77	\$251	\$183
Revenues over (under) Expenditures:	\$16,816	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	212.78%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$840,546	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$163	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$504,897	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$335,649	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Winslow Township and Road & Bridge		
Unit Code:	089/180/01	County:	Stephenson
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$472,569		
Equalized Assessed Valuation:	\$17,564,589		
Population:	720		
Employees:			
	Full Time:	1	
	Part Time:	10	
	Salaries Paid:	\$43,918	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$344,260	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$478	\$467	\$331
Revenue Collected During FY 18:	\$255,051	\$252,994	\$199,847
Expenditures During FY 18:	\$244,902	\$229,324	\$177,899
Per Capita Revenue:	\$354	\$278	\$214
Per Capita Expenditures:	\$340	\$251	\$183
Revenues over (under) Expenditures:	\$10,149	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	144.71%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$354,409	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$492	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,394	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$96,015	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Witt Township and Road & Bridge		
Unit Code:	068/180/01	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$366,013		
Equalized Assessed Valuation:	\$9,768,938		
Population:	1,163		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$64,206		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$353,399	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$304	\$467	\$331
Revenue Collected During FY 18:	\$237,537	\$252,994	\$199,847
Expenditures During FY 18:	\$229,019	\$229,324	\$177,899
Per Capita Revenue:	\$204	\$278	\$214
Per Capita Expenditures:	\$197	\$251	\$183
Revenues over (under) Expenditures:	\$8,518	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	158.03%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$361,917	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$311	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$292,695	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$69,222	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wood River Township and Road & Bridge		
Unit Code:	057/240/01	County:	Madison
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$4,176,569		
Equalized Assessed Valuation:	\$694,408,916		
Population:	33,000		
Employees:			
	Full Time:	18	
	Part Time:	6	
	Salaries Paid:	\$1,137,154	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,335,301	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$101	\$136	\$71
Revenue Collected During FY 18:	\$2,530,965	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$2,215,056	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$77	\$133	\$69
Per Capita Expenditures:	\$67	\$103	\$60
Revenues over (under) Expenditures:	\$315,909	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	164.84%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$3,651,210	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$111	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,344,719	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$1,306,491	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$1,271,448	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$39	\$23	\$
Revenue Collected During FY 18:	\$241,666	\$104,465	\$
Expenditures During FY 18:	\$312,857	\$100,226	\$
Per Capita Revenue:	\$7	\$3	\$
Per Capita Expenditures:	\$9	\$3	\$
Operating Income (loss):	-\$71,191	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	383.64%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$1,200,257	\$615,970	\$
Per Capita Ending Retained Earnings:	\$36	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodbine Township and Road & Bridge		
Unit Code:	043/230/01	County:	Jo Daviess
Fiscal Year End:	3/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$330,943		
Equalized Assessed Valuation:	\$13,992,063		
Population:	584		
Employees:			
	Full Time:	1	
	Part Time:	1	
	Salaries Paid:	\$56,987	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$221,417	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$379	\$467	\$331
Revenue Collected During FY 18:	\$292,762	\$252,994	\$199,847
Expenditures During FY 18:	\$246,465	\$229,324	\$177,899
Per Capita Revenue:	\$501	\$278	\$214
Per Capita Expenditures:	\$422	\$251	\$183
Revenues over (under) Expenditures:	\$46,297	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	103.97%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$256,246	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$439	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$174,964	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$38,503	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodbury Township and Road & Bridge		
Unit Code:	018/080/01	County:	Cumberland
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$133,876		
Equalized Assessed Valuation:	\$6,501,799		
Population:	604		
Employees:			
	Full Time:	1	
	Part Time:	5	
	Salaries Paid:	\$16,935	

Blended Component Units
Number Submitted = 2
Road & Bridge
Township

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$376,161	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$623	\$467	\$331
Revenue Collected During FY 18:	\$81,297	\$252,994	\$199,847
Expenditures During FY 18:	\$71,543	\$229,324	\$177,899
Per Capita Revenue:	\$135	\$278	\$214
Per Capita Expenditures:	\$118	\$251	\$183
Revenues over (under) Expenditures:	\$9,754	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	539.42%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$385,915	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$639	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$324,253	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$61,662	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$13,127	\$26,980	\$
Per Capita Debt:	\$22	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodland Township and Road & Bridge		
Unit Code:	008/120/01	County:	Carroll
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$138,393		
Equalized Assessed Valuation:	\$7,595,194		
Population:	280		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$19,980		

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 18:	\$151,638	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$542	\$467	\$331
Revenue Collected During FY 18:	\$107,271	\$252,994	\$199,847
Expenditures During FY 18:	\$105,441	\$229,324	\$177,899
Per Capita Revenue:	\$383	\$278	\$214
Per Capita Expenditures:	\$377	\$251	\$183
Revenues over (under) Expenditures:	\$1,830	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	145.55%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$153,468	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$548	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$127,202	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$26,265	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$59,108	\$26,980	\$
Per Capita Debt:	\$211	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodland Township and Road & Bridge		
Unit Code:	029/250/01	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$97,729		
Equalized Assessed Valuation:	\$6,872,753		
Population:	415		
Employees:			
	Full Time:	2	
	Part Time:	9	
	Salaries Paid:	\$38,585	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$117,093	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$282	\$467	\$331
Revenue Collected During FY 18:	\$134,091	\$252,994	\$199,847
Expenditures During FY 18:	\$110,957	\$229,324	\$177,899
Per Capita Revenue:	\$323	\$278	\$214
Per Capita Expenditures:	\$267	\$251	\$183
Revenues over (under) Expenditures:	\$23,134	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	126.38%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$140,227	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$338	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$140,227	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$83,998	\$26,980	\$
Per Capita Debt:	\$202	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Woodside Township and Road & Bridge		
Unit Code:	083/270/01	County:	Sangamon
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,657,500		
Equalized Assessed Valuation:	\$253,432,160		
Population:	12,700		
Employees:			
	Full Time:	7	
	Part Time:	3	
	Salaries Paid:	\$399,184	

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$648,925	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$51	\$136	\$71
Revenue Collected During FY 18:	\$1,059,382	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$1,096,270	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$83	\$133	\$69
Per Capita Expenditures:	\$86	\$103	\$60
Revenues over (under) Expenditures:	-\$36,888	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	55.83%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$612,037	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$48	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$374,671	\$35,012	\$
Total Unreserved Funds:	\$237,366	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodstock Township and Road & Bridge		
Unit Code:	084/130/01	County:	Schuyler
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$228,328		
Equalized Assessed Valuation:	\$6,856,599		
Population:	388		
Employees:			
	Full Time:	1	
	Part Time:		
	Salaries Paid:	\$31,500	

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 18:	\$85,974	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$222	\$467	\$331
Revenue Collected During FY 18:	\$215,420	\$252,994	\$199,847
Expenditures During FY 18:	\$207,221	\$229,324	\$177,899
Per Capita Revenue:	\$555	\$278	\$214
Per Capita Expenditures:	\$534	\$251	\$183
Revenues over (under) Expenditures:	\$8,199	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	45.45%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$94,173	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$243	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$74,609	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$100,383	\$26,980	\$
Per Capita Debt:	\$259	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woodville Township and Road & Bridge		
Unit Code:	031/120/01	County:	Greene
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$339,957		
Equalized Assessed Valuation:	\$6,142,142		
Population:	301		
Employees:			
	Full Time:	1	
	Part Time:	8	
	Salaries Paid:	\$30,834	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$213,409	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$709	\$467	\$331
Revenue Collected During FY 18:	\$124,546	\$252,994	\$199,847
Expenditures During FY 18:	\$94,939	\$229,324	\$177,899
Per Capita Revenue:	\$414	\$278	\$214
Per Capita Expenditures:	\$315	\$251	\$183
Revenues over (under) Expenditures:	\$29,607	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	255.97%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$243,016	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$807	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$201,792	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$41,224	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Woosung Township and Road & Bridge		
Unit Code:	071/250/01	County:	Ogle
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$86,180		
Equalized Assessed Valuation:	\$9,178,409		
Population:	392		
Employees:			
Full Time:			
Part Time:	6		
Salaries Paid:	\$7,991		

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,578	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$226	\$467	\$331
Revenue Collected During FY 18:	\$89,082	\$252,994	\$199,847
Expenditures During FY 18:	\$81,090	\$229,324	\$177,899
Per Capita Revenue:	\$227	\$278	\$214
Per Capita Expenditures:	\$207	\$251	\$183
Revenues over (under) Expenditures:	\$7,992	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	119.09%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$96,570	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$246	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,798	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$8,772	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Worth Township and Road & Bridge		
Unit Code:	102/170/01	County:	Woodford
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,933,250		
Equalized Assessed Valuation:	\$227,096,892		
Population:	8,741		
Employees:			
	Full Time:	3	
	Part Time:	16	
	Salaries Paid:	\$208,908	

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 18:	\$3,799,341	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$435	\$136	\$71
Revenue Collected During FY 18:	\$1,199,240	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$1,210,899	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$137	\$133	\$69
Per Capita Expenditures:	\$139	\$103	\$60
Revenues over (under) Expenditures:	-\$11,659	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	312.80%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$3,787,682	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$433	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,657,604	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$130,078	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Worth Township and Road & Bridge		
Unit Code:	016/290/01	County:	Cook
Fiscal Year End:	2/28/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,604,116		
Equalized Assessed Valuation:	\$3,341,119,709		
Population:	152,633		
Employees:			
	Full Time:	23	
	Part Time:	26	
	Salaries Paid:	\$1,329,891	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$3,011,517	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$20	\$136	\$71
Revenue Collected During FY 18:	\$4,198,154	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$3,818,987	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$28	\$133	\$69
Per Capita Expenditures:	\$25	\$103	\$60
Revenues over (under) Expenditures:	\$379,167	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	88.78%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$3,390,684	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$22	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,629,277	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$1,374,868	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$746,841	\$549,871	\$
Per Capita Debt:	\$5	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wrights Township and Road & Bridge		
Unit Code:	031/130/01	County:	Greene
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$152,618		
Equalized Assessed Valuation:	\$11,550,946		
Population:	314		
Employees:			
	Full Time:	7	
	Part Time:	3	
	Salaries Paid:	\$31,630	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$164,603	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$524	\$467	\$331
Revenue Collected During FY 18:	\$104,049	\$252,994	\$199,847
Expenditures During FY 18:	\$85,500	\$229,324	\$177,899
Per Capita Revenue:	\$331	\$278	\$214
Per Capita Expenditures:	\$272	\$251	\$183
Revenues over (under) Expenditures:	\$18,549	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	214.21%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$183,152	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$583	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,475	\$37,179	\$
Total Unreserved Funds:	\$143,675	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wyanet Township and Road & Bridge		
Unit Code:	006/250/01	County:	Bureau
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$367,107		
Equalized Assessed Valuation:	\$21,432,015		
Population:	1,348		
Employees:			
	Full Time:		
	Part Time:	20	
	Salaries Paid:	\$63,560	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$287,514	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$213	\$467	\$331
Revenue Collected During FY 18:	\$241,078	\$252,994	\$199,847
Expenditures During FY 18:	\$208,557	\$229,324	\$177,899
Per Capita Revenue:	\$179	\$278	\$214
Per Capita Expenditures:	\$155	\$251	\$183
Revenues over (under) Expenditures:	\$32,521	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	157.03%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$327,502	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$243	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$298,305	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wyoming Township and Road & Bridge		
Unit Code:	052/220/01	County:	Lee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$498,450		
Equalized Assessed Valuation:	\$25,339,890		
Population:	1,376		
Employees:			
	Full Time:	1	
	Part Time:	11	
	Salaries Paid:	\$70,165	

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 18:	\$504,754	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$367	\$467	\$331
Revenue Collected During FY 18:	\$364,535	\$252,994	\$199,847
Expenditures During FY 18:	\$311,940	\$229,324	\$177,899
Per Capita Revenue:	\$265	\$278	\$214
Per Capita Expenditures:	\$227	\$251	\$183
Revenues over (under) Expenditures:	\$52,595	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	178.67%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$557,351	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$405	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$534,555	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$22,796	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wysox Township and Road & Bridge		
Unit Code:	008/130/01	County:	Carroll
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$449,726		
Equalized Assessed Valuation:	\$23,835,253		
Population:	1,366		
Employees:			
	Full Time:	1	
	Part Time:	9	
	Salaries Paid:	\$55,660	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$228,889	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$168	\$467	\$331
Revenue Collected During FY 18:	\$303,557	\$252,994	\$199,847
Expenditures During FY 18:	\$278,494	\$229,324	\$177,899
Per Capita Revenue:	\$222	\$278	\$214
Per Capita Expenditures:	\$204	\$251	\$183
Revenues over (under) Expenditures:	\$25,063	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	91.19%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$253,952	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$186	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,120	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$164,832	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$431,469	\$26,980	\$
Per Capita Debt:	\$316	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Wythe Township and Road & Bridge		
Unit Code:	034/250/01	County:	Hancock
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$231,000		
Equalized Assessed Valuation:	\$7,800,000		
Population:	287		
Employees:			
Full Time:			
Part Time:	7		
Salaries Paid:	\$34,540		

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 18:	\$599,647	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$2,089	\$467	\$331
Revenue Collected During FY 18:	\$209,050	\$252,994	\$199,847
Expenditures During FY 18:	\$116,450	\$229,324	\$177,899
Per Capita Revenue:	\$728	\$278	\$214
Per Capita Expenditures:	\$406	\$251	\$183
Revenues over (under) Expenditures:	\$92,600	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	594.46%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$692,247	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$2,412	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$343,758	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Xenia Township and Road & Bridge		
Unit Code:	013/120/01	County:	Clay
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$193,638		
Equalized Assessed Valuation:	\$6,158,440		
Population:	391		
Employees:			
Full Time:			
Part Time:	13		
Salaries Paid:	\$19,758		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$241,578	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$618	\$467	\$331
Revenue Collected During FY 18:	\$99,632	\$252,994	\$199,847
Expenditures During FY 18:	\$147,137	\$229,324	\$177,899
Per Capita Revenue:	\$255	\$278	\$214
Per Capita Expenditures:	\$376	\$251	\$183
Revenues over (under) Expenditures:	-\$47,505	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	130.17%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$191,526	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$490	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,748	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$42,778	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$71,006	\$26,980	\$
Per Capita Debt:	\$182	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Yates Township and Road & Bridge		
Unit Code:	064/310/01	County:	McLean
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$308,050		
Equalized Assessed Valuation:	\$12,350,378		
Population:	256		
Employees:			
Full Time:	1		
Part Time:	12		
Salaries Paid:	\$28,284		

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$88,329	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$345	\$467	\$331
Revenue Collected During FY 18:	\$80,490	\$252,994	\$199,847
Expenditures During FY 18:	\$77,827	\$229,324	\$177,899
Per Capita Revenue:	\$314	\$278	\$214
Per Capita Expenditures:	\$304	\$251	\$183
Revenues over (under) Expenditures:	\$2,663	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	116.92%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$90,992	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$355	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$75,582	\$37,179	\$
Total Unreserved Funds:	\$15,410	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$154,111	\$26,980	\$
Per Capita Debt:	\$602	\$29	\$
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 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Yellowhead Township and Road & Bridge		
Unit Code:	046/170/01	County:	Kankakee
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$500,726		
Equalized Assessed Valuation:	\$57,468,732		
Population:	2,700		
Employees:			
	Full Time:	2	
	Part Time:	8	
	Salaries Paid:	\$138,750	

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 18:	\$158,980	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$59	\$467	\$331
Revenue Collected During FY 18:	\$515,714	\$252,994	\$199,847
Expenditures During FY 18:	\$449,686	\$229,324	\$177,899
Per Capita Revenue:	\$191	\$278	\$214
Per Capita Expenditures:	\$167	\$251	\$183
Revenues over (under) Expenditures:	\$66,028	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	50.04%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$225,008	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$83	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,256,300	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$4,081	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$144,908	\$26,980	\$
Per Capita Debt:	\$54	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	York Township and Road & Bridge		
Unit Code:	012/150/01	County:	Clark
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$121,545		
Equalized Assessed Valuation:	\$5,428,916		
Population:	551		
Employees:			
Full Time:			
Part Time:	8		
Salaries Paid:	\$24,490		

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 18:	\$134,826	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$245	\$467	\$331
Revenue Collected During FY 18:	\$101,304	\$252,994	\$199,847
Expenditures During FY 18:	\$91,053	\$229,324	\$177,899
Per Capita Revenue:	\$184	\$278	\$214
Per Capita Expenditures:	\$165	\$251	\$183
Revenues over (under) Expenditures:	\$10,251	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	159.33%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$145,077	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$263	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,149	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$31,928	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	York Township and Road & Bridge		
Unit Code:	008/140/01	County:	Carroll
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$554,364		
Equalized Assessed Valuation:	\$34,822,465		
Population:	1,604		
Employees:			
Full Time:	1		
Part Time:	4		
Salaries Paid:	\$88,381		

Blended Component Units
Number Submitted = 2 Library Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,008,389	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$629	\$467	\$331
Revenue Collected During FY 18:	\$427,721	\$252,994	\$199,847
Expenditures During FY 18:	\$261,860	\$229,324	\$177,899
Per Capita Revenue:	\$267	\$278	\$214
Per Capita Expenditures:	\$163	\$251	\$183
Revenues over (under) Expenditures:	\$165,861	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	448.43%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$1,174,250	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$732	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$274,809	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$899,441	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	York Township and Road & Bridge		
Unit Code:	022/090/01	County:	Dupage
Fiscal Year End:	3/31/2018		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,857,205		
Equalized Assessed Valuation:	\$6,327,981,255		
Population:	125,000		
Employees:			
Full Time:		35	
Part Time:		12	
Salaries Paid:		\$2,150,977	

Blended Component Units
Number Submitted = 1 Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,964,630	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$24	\$136	\$71
Revenue Collected During FY 18:	\$6,188,387	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$5,846,435	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$50	\$133	\$69
Per Capita Expenditures:	\$47	\$103	\$60
Revenues over (under) Expenditures:	\$341,952	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	56.56%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$3,306,582	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$26	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,316,100	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$1,335,360	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$549,871	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Yorktown Township and Road & Bridge		
Unit Code:	037/240/01	County:	Henry
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$381,991		
Equalized Assessed Valuation:	\$10,394,271		
Population:	431		
Employees:			
	Full Time:		
	Part Time:	13	
	Salaries Paid:	\$35,972	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$294,398	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$683	\$467	\$331
Revenue Collected During FY 18:	\$118,044	\$252,994	\$199,847
Expenditures During FY 18:	\$66,093	\$229,324	\$177,899
Per Capita Revenue:	\$274	\$278	\$214
Per Capita Expenditures:	\$153	\$251	\$183
Revenues over (under) Expenditures:	\$51,951	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	524.03%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$346,349	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$804	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$315,541	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$31,478	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Young America Township and Road & Bridge		
Unit Code:	023/150/01	County:	Edgar
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$409,345		
Equalized Assessed Valuation:	\$24,448,240		
Population:	726		
Employees:			
	Full Time:	2	
	Part Time:	6	
	Salaries Paid:	\$56,914	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$516,824	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$712	\$467	\$331
Revenue Collected During FY 18:	\$223,874	\$252,994	\$199,847
Expenditures During FY 18:	\$140,276	\$229,324	\$177,899
Per Capita Revenue:	\$308	\$278	\$214
Per Capita Expenditures:	\$193	\$251	\$183
Revenues over (under) Expenditures:	\$83,598	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	428.03%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$600,422	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$827	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$600,422	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Young Hickory Township and Road & Bridge		
Unit Code:	029/260/01	County:	Fulton
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash		
Appropriation or Budget:	\$161,000		
Equalized Assessed Valuation:	\$5,832,546		
Population:	612		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$26,922	

Blended Component Units

Number Submitted = 2

 Road & Bridge
 SPECIAL ROAD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$144,867	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$237	\$467	\$331
Revenue Collected During FY 18:	\$86,604	\$252,994	\$199,847
Expenditures During FY 18:	\$76,361	\$229,324	\$177,899
Per Capita Revenue:	\$142	\$278	\$214
Per Capita Expenditures:	\$125	\$251	\$183
Revenues over (under) Expenditures:	\$10,243	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	203.13%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$155,110	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$253	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$144,867	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Zanesville Township and Road & Bridge		
Unit Code:	068/190/01	County:	Montgomery
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$194,258		
Equalized Assessed Valuation:	\$14,239,660		
Population:	491		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$41,397	

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$283,877	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$578	\$467	\$331
Revenue Collected During FY 18:	\$185,028	\$252,994	\$199,847
Expenditures During FY 18:	\$194,106	\$229,324	\$177,899
Per Capita Revenue:	\$377	\$278	\$214
Per Capita Expenditures:	\$395	\$251	\$183
Revenues over (under) Expenditures:	-\$9,078	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	141.57%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$274,799	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$560	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$297,331	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$45,075	\$26,980	\$
Per Capita Debt:	\$92	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Zif Township and Road & Bridge		
Unit Code:	096/200/01	County:	Wayne
Fiscal Year End:	3/31/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$102,084		
Equalized Assessed Valuation:	\$2,985,204		
Population:	99		
Employees:			
Full Time:	1		
Part Time:	6		
Salaries Paid:	\$11,923		

Blended Component Units
Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$120,236	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$1,215	\$467	\$331
Revenue Collected During FY 18:	\$102,784	\$252,994	\$199,847
Expenditures During FY 18:	\$102,083	\$229,324	\$177,899
Per Capita Revenue:	\$1,038	\$278	\$214
Per Capita Expenditures:	\$1,031	\$251	\$183
Revenues over (under) Expenditures:	\$701	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	118.47%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$120,937	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$1,222	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,480	\$37,179	\$
Total Unreserved Funds:	\$108,457	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Zion Township		
Unit Code:	049/180/01	County:	Lake
Fiscal Year End:	4/30/2018		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,042,913		
Equalized Assessed Valuation:	\$255,998,558		
Population:	24,117		
Employees:			
Full Time:	7		
Part Time:	12		
Salaries Paid:	\$419,609		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$898,551	\$2,919,871	\$2,181,907
Per Capita Beginning Fund Balance:	\$37	\$136	\$71
Revenue Collected During FY 18:	\$965,185	\$2,669,121	\$1,918,667
Expenditures During FY 18:	\$885,793	\$2,523,110	\$1,660,254
Per Capita Revenue:	\$40	\$133	\$69
Per Capita Expenditures:	\$37	\$103	\$60
Revenues over (under) Expenditures:	\$79,392	\$146,011	\$132,000
Ratio of Fund Balance to Expenditures:	110.40%	145.21%	115.21%
Ending Fund Balance for FY 18:	\$977,943	\$3,082,416	\$2,309,300
Per Capita Ending Fund Balance:	\$41	\$166	\$80

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$35,012	\$
Total Unreserved Funds:	\$	\$38,606	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$425,274	\$1,622,365	\$1,218,519
Total Unrestricted Net Assets:	\$552,670	\$1,428,317	\$822,194

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$375,000	\$549,871	\$
Per Capita Debt:	\$16	\$29	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$606,473	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$23	\$
Revenue Collected During FY 18:	\$	\$104,465	\$
Expenditures During FY 18:	\$	\$100,226	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$4,240	\$
Ratio of Retained Earnings to Expenditures:	0.00%	48.31%	0.00%
Ending Retained Earnings for FY 17:	\$	\$615,970	\$
Per Capita Ending Retained Earnings:	\$	\$23	\$

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$384,301	\$423,061	\$320,573
Per Capita Beginning Fund Balance:	\$508	\$467	\$331
Revenue Collected During FY 18:	\$101,583	\$252,994	\$199,847
Expenditures During FY 18:	\$47,690	\$229,324	\$177,899
Per Capita Revenue:	\$134	\$278	\$214
Per Capita Expenditures:	\$63	\$251	\$183
Revenues over (under) Expenditures:	\$53,893	\$23,670	\$18,513
Ratio of Fund Balance to Expenditures:	918.84%	233.61%	193.55%
Ending Fund Balance for FY 18:	\$438,194	\$453,961	\$347,518
Per Capita Ending Fund Balance:	\$579	\$503	\$351

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$37,179	\$
Total Unreserved Funds:	\$	\$59,366	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$211,783	\$122,712
Total Unrestricted Net Assets:	\$	\$132,657	\$61,370

FISCAL YEAR 2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$26,980	\$
Per Capita Debt:	\$	\$29	\$
General Obligation Debt over EAV:	0.00%	0.01%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$11,157	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$4	\$
Revenue Collected During FY 18:	\$	\$2,260	\$
Expenditures During FY 18:	\$	\$2,430	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$171	\$
Ratio of Retained Earnings to Expenditures:	0.00%	4.09%	0.00%
Ending Retained Earnings for FY 17:	\$	\$11,007	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$